MAY 1 1987

Alberta

# MUNICIPAL AFFAIRS

## FINANCIAL STATEMENT

## For the Fiscal Year Ended December 31, 1986

**MUNICIPALITY** CITY OF FORT SASKATCHEWAN

**ADDRESS** 10005 - 102 STREET

FORT SASKATCHEWAN, ALBERTA

**POSTAL CODE** T8L 2C5 **TELEPHONE** 998-2266

**NAME OF:**

**MAYOR/REEVE:** PRYCE G. ALDERSON

**TREASURER:** LOUISE WEKLYCH

MAFP 118 (86/10)

**SUGGESTIONS TO THE AUDITOR AND THE SECRETARY-TREASURER**
NO PRINTED HEADING TO BE ALTERED IN ANY WAY

TO THE AUDITOR

Four blank Financial Statement forms have been mailed to the Secretary-Treasurer and when the audit is completed, the ORIGINAL should be mailed to the Deputy Minister of the Department, in the envelope provided; one copy retained by yourself; and two handed to the Secretary-Treasurer. If any additional blank forms are required they may be obtained from the Department at a cost of $1 per copy.

Before commencing the audit, your attention is directed to the Duties of the Auditor, as set out in Sections 68 to 77, of the Municipal Government Act, a study of which is essential.

In accordance with the custom of previous years, a list of suggestions is appended, and we trust you will find them useful during the course of the audit.

1. Ensure that the audit file contains all legislation pertinent to municipalities complete with all amendments to date, as listed in *"A Guide to the Municipal Auditor in Alberta."*
2. Obtain a signed engagement letter from the Secretary-Treasurer.
3. Have the Secretary-Treasurer prepare certifications regarding inventories, liabilities, etc.
4. For comparison purposes obtain a copy of the approved budget, and amendments thereto, and obtain explanations of material variances between actual expenditures and budget.
5. Obtain the by-law register and analyse for pertinent audit information.
6. Obtain a copy of the most recent Municipal Inspection report and review for pertinent audit information.
7. Prepare analyses and verify authenticity of entries for all reserve accounts, surplus accounts, investment in fixed assets accounts.
8. Ensure that required trust accounts are properly set up, administered and applied only for their specifically designated purposes.
9. Review recording of fixed assets to ensure that accounting treatment is consistent with Council's policy decisions.
10. Complete normal Auditor's verification procedures for assets, liabilities, revenues, expenditures, finances acquired and finances applied.
11. Ensure that all debenture funds have been applied as authorized by the applicable Local Authorities Board Order(s), and that any unexpended debenture funds are segregated and held pursuant to Sections 393 and 394 of the Municipal Government Act, RSA 1980.
12. Ensure that cross-referencing within financial statements and schedules has been verified.
13. Ensure that any materially important information relating to the financial statements (e.g. changes in accounting procedures, contingent liabilities, major new undertakings, etc.) are included to the financial statements.
14. Have the financial statements approved by the Secretary-Treasurer.
15. Report any control problems revealed in your review of the accounting system to the Secretary-Treasurer and Council.

**NOTE CAREFULLY**

**See that each document that passes through your hands bears the word "Audited" and your initials.**
**Mail personally, the requisite number of tax and utility verification notices.**
**See that Bank Pass Book Balances are verified by a certificate from the Bank.**

**GENERAL**

Your particular attention is drawn to Sections 70, 71, 72 and 73 of the Municipal Government Act and a copy of your report should be attached to this Statement. The Auditor is responsible for mailing a copy of this Statement and his report to the Deputy Minister on or before the 28th day of February and the Secretary-Treasurer must cause a copy of this Statement and Report, or the Report and a synopsis of the Statement, to be published on or before the last day of February as provided for by Section 67 of the Municipal Government Act.

**TO THE SECRETARY-TREASURER**

Please advise your Auditor that the blank Financial Statements are in your hands, and draw his attention to the suggestions above, as soon as you receive them.

Your books and accounts should be closed off at December 31st. They should be totalled and balanced and ready for the Auditor not later than January 31st, and earlier if possible.

May we also remind you that it is not a part of the Auditor's duty to make entries, or compute totals in your books, his sole duty being to check and verify the position already arrived at by yourself–making any corrections he may deem necessary.

Please note that you are now required to make a report and we would draw your attention to the Certificate you are required to sign.

All Government Trust Tax collections in bank, and on hand, at December 31st, should be forwarded immediately after the close of the year, and the prescribed form, showing the distribution, should also be attached to your cheque.

All cash on hand at the date of the audit should be deposited in the proper bank account, before the audit is finally completed, so that the statement will exhibit the least possible amount of cash on hand.

It will not be necessary, of course, to print the contents of this page on the Financial Statements, but the Report of the Auditor must be incorporated in the statements supplied to the electors, in accordance with Section 67 of the Municipal Government Act.

Your co-operation is requested in carrying out the above suggestions.

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CITY OF FORT SASKATCHEWAN

MUNICIPALITY

**AUDITOR'S REPORT**

The Mayor or Reeve and Council of:

THE CITY OF FORT SASKATCHEWAN

We have examined the Consolidated Balance Sheet of THE CITY OF FORT SASKATCHEWAN as at December 31, 1986 and the related statements of Combined Operating Revenues and Expenditures, Combined Capital Financing Acquired and Applied, Taxes Levied and Grants-In-Lieu, Consolidated Statement of Surplus (Deficit) and Consolidated Statement of Equity in Fixed Assets and the schedules supporting these statements for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the municipality as at December 31, 1986 and the results of its operations and changes in capital financing for the year then ended in accordance with the disclosed basis of accounting described in Note 1 (page 7) applied on a basis consistent with that of the preceding year.

Dated at EDMONTON this 20th day of MARCH 1987

Signed Davidiuk Montgomery Firm DAVIDUK MONTGOMERY

Address 2001 SUN LIFE PLACE
10123 - 99 STREET, EDMONTON, ALBERTA
Telephone: 424-6200

Postal Code T5J 3H1

SPECIAL REPORT
QUALIFICATIONS.

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

YEAR

# CONSOLIDATED BALANCE SHEET

As At December 31st, 1986

FS2

| CONSOLIDATED ASSETS | | PRECEDING YEAR 1985 | CURRENT YEAR 1986 |
|---|---|---|---|
| 110 Cash on Hand | | 800 | 800 |
| 121 Cash in Chartered Banks | | 120,741 | 566,220 |
| 122 Cash in Near Banks and other Financial Institutions | | | |
| 100 TOTAL CASH ON HAND AND ON DEPOSIT | | 121,541 | 567,020 |
| 210 Taxes and Grants-In-Lieu Receivable | | 289,925 | 344,038 |
| 2X0 Receivable from Other Governments | | 1,010,519 | 406,795 |
| 270 Trade Accounts Receivable | | 304,022 | 498,074 |
| 290 All Other Receivables | | 23,074 | 23,074 |
| 200 TOTAL ACCOUNTS RECEIVABLE | (FR1-24) | 1,627,540 | 1,271,981 |
| 300 TOTAL INVESTMENTS, LOANS AND ADVANCES (Note 2) | (FR4-21) | 7,960,630 | 8,833,107 |
| 477 Trust Accounts Administered (Total) | | --- | --- |
| 490 Other Assets (Specify Capital = $ ) | | 17,067 | 77,614 |
| 400 TOTAL OTHER ASSETS | | 17,067 | 77,614 |
| 570 Land Held for Resale | (FR3-11) | 245,737 | 191,737 |
| 590 Other Inventories (Tangible Assets) | | --- | --- |
| 500 TOTAL INVENTORIES (TANGIBLE ASSETS) | (FR3-22) | 245,737 | 191,737 |
| 610 ENGINEERING STRUCTURES FIXED ASSETS | (FR6-53) | 17,079,968 | 18,520,981 |
| 620 BUILDING FIXED ASSETS | (FR7-53) | 11,135,353 | 11,233,945 |
| 630 MACHINERY, EQUIPMENT FIXED ASSETS | (FR8-53) | 2,487,800 | 2,701,727 |
| 640 LAND FOR OWN GOVERNMENT USES | (FR9-53) | 1,562,413 | 1,620,358 |
| 650 VEHICLES FIXED ASSETS | (FR10-53) | --- | --- |
| 600 TOTAL FIXED ASSETS | | 32,265,534 | 34,077,011 |
| 800 DEBT CHARGES RECOVERABLE | | --- | --- |
| 900 NET ACCUMULATED DEFICITS | (FS6-99-6) | --- | --- |
| TOTAL CONSOLIDATED ASSETS | | 42,238,049 | 45,018,470 |

| CONSOLIDATED LIABILITIES | | PRECEDING YEAR 1985 | CURRENT YEAR 1986 |
|---|---|---|---|
| 100 TOTAL SHORT-TERM LOANS AND OVERDRAFTS | | --- | --- |
| 2X0 Payable to Other Governments | | --- | --- |
| 270 Trade Accounts Payable | | 690,850 | 723,197 |
| 290 All Other Payables | | --- | --- |
| 200 TOTAL ACCOUNTS PAYABLE | (FR2-21) | 690,850 | 723,197 |
| 310 Debenture, Bond and Mortgage Debts (Note 3) | (FR11-53) | 10,647,903 | 10,300,242 |
| 322 Long-Term Capital Borrowing and Capitalized Leases | (FR12-53) | --- | --- |
| 323 Operations Long-Term Borrowing | (FR13-51) | --- | --- |
| 300 TOTAL LONG-TERM DEBT OBLIGATIONS | | 10,647,903 | 10,300,242 |
| 47X Meter Rentals and Other Deposit Liabilities | (FR15-9) | 63,481 | 64,603 |
| 477 Administered Trust Liabilities (Total) | (FR14-6) | --- | --- |
| 490 Other Liabilities (Specify Capital = $ ) | (FR16-14) | 19,966 | 63,707 |
| 400 TOTAL OTHER LIABILITIES | | 83,447 | 128,310 |
| 6XX TOTAL ALLOWANCES FOR OPERATING FUNCTIONS | FR17-53) | --- | |
| 66X TOTAL CAPITAL ASSET VALUATION ALLOWANCES | FR18-53) | --- | |
| 7XX TOTAL RESERVES FOR OPERATING FUNCTIONS | FR17-53) | 3,992,793 | 4,102,970 |
| 76X TOTAL RESERVES FOR CAPITAL | FR18-53) | 2,182,168 | 2,545,862 |
| 800 TOTAL EQUITY IN FIXED ASSETS | FS7-14) | 21,863,376 | 23,968,514 |
| 900 NET ACCUMULATED SURPLUS | FS6-99-12) | 2,777,512 | 3,249,375 |
| TOTAL CONSOLIDATED LIABILITIES | | 42,238,049 | 45,018,470 |

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## COMBINED OPERATING REVENUES AND EXPENDITURES

By Function for the Year Ended December 31, 1986

FS3

| FUNCTION DESCRIPTIONS | | 1 OPERATING REVENUES (FR19-18) | 2 OPERATING EXPENDITURES (FR19-35) | 3 NET COST OF OPERATIONS (FR19-36) | 4 NET GAIN FROM OPERATIONS (FR19-37) |
|---|---|---|---|---|---|
| 11 Council and Other Legislative | 1 | --- | 91,269 | 91,269 | |
| 12 General Administration and Other | 2 | 356,060 | 1,349,964 | 993,904 | |
| | 3 | | | | |
| | 4 | | | | |
| 21 Police Department and Services Used | 5 | 306,680 | 804,944 | 498,264 | |
| 23 Fire Fighting and Preventive Service | 6 | 13,552 | 523,442 | 509,890 | |
| 24 Disaster Service and Emergency Measures | 7 | 2,182 | 19,565 | 17,383 | |
| 25 Ambulance Services and First Aid | 8 | --- | 151,078 | 151,078 | |
| 26 By-Laws Enforcement and Other | 9 | 9,205 | 111,030 | 101,825 | |
| | 10 | | | | |
| | 11 | | | | |
| 31 Common Services and/or Equipment Pool | 12 | 611,531 | 827,827 | 216,296 | |
| 32 Roads, Streets, Walks, Lighting | 13 | 560,613 | 2,219,877 | 1,659,264 | |
| | 14 | | | | |
| 33 Airport Services | 15 | | | | |
| 34 Public Transit Systems | 16 | | | | |
| 37 Storm Sewers and Drainage | 17 | 56,285 | 123,003 | 66,718 | |
| | 18 | | | | |
| 41 Water Supply and Distribution System | 19 | 1,521,272 | 1,495,801 | | 25,471 |
| | 20 | | | | |
| 42 Sanitary Sewage Service and Treatment | 21 | 222,713 | 156,718 | | 65,995 |
| | 22 | | | | |
| 43 Garbage Collection & Disposal | 23 | --- | 270,925 | 270,925 | |
| | 24 | | | | |
| | 25 | | | | |
| 51 Family and Community Support Services | 26 | 253,443 | 354,199 | 100,756 | |
| 52 Day Care | 27 | | | | |
| 53 Other Public Health | 28 | | | | |
| 56 Cemeteries and Crematoriums | 29 | 4,708 | 11,698 | 6,990 | |
| | 30 | | | | |
| 61 Municipal Planning, Zoning & Development | 31 | 103,974 | 218,882 | 114,908 | |
| 62 Community and/or Agricultural Services | 32 | | | | |
| 66 Subdivision Land and Developments | 33 | | | | |
| 67 Public Housing Operations | 34 | | | | |
| 69 Land/Housing/Building Rentals and Other | 35 | 40,800 | 10,807 | | 29,993 |
| | 36 | | | | |
| | 37 | | | | |
| 71 Recreation Board and Other Services | 38 | --- | 10,485 | 10,485 | |
| 72 Recreation/Parks Facilities and Programs | 39 | 578,159 | 2,028,517 | 1,450,358 | |
| 74 Culture: Community Hall, Library, Museum, etc. | 40 | 109,033 | 550,576 | 441,543 | |
| 75 Convention Centre | 41 | | | | |
| | 42 | | | | |
| | 43 | | | | |
| 91 Gas Production and Distribution | 44 | | | | |
| 92 Electrical Production and Distribution | 45 | | | | |
| 93 Telephone System | 46 | | | | |
| | 47 | | | | |
| | 48 | | | | |
| | 49 | | | | |
| 97 Operating Contingencies Reserve | 50 | 298,868 | 380,268 | 81,400 | |
| **TOTAL FUNCTIONALIZED OPERATIONS** | | 5,049,078 | 11,710,875 | 6,783,256 | 121,459 |
| GENERAL MUNICIPAL REVENUES: | | | | | |
| 100/200 Net Taxes for General Purposes (FS5-36) | 1 | 5,690,330 | | | 5,690,330 |
| 510 Penalties and Costs on Taxes | 2 | 83,756 | | | 83,756 |
| 540 Revenues from Franchises & Concession Contracts | 3 | | | | |
| 550 Returns on Investments—Interest/Dividends/etc. | 4 | 958,168 | | | 958,168 |
| 590 Other Revenues from Own Sources | 5 | 104,795 | | | 104,795 |
| 730 Federal Govt & Agencies Unconditional Grants | 6 | | | | |
| 740 Provincial Govt & Agencies Unconditional Grants | 7 | 296,611 | | | 296,611 |
| 750 Local Governments Unconditional Grants | 8 | | | | |
| 990 Other | 9 | | | | |
| TOTAL GENERAL MUNICIPAL REVENUES | | 7,133,660 | | | 7,133,660 |
| **TOTAL MUNICIPAL OPERATING FUNCTIONS** | | 12,182,738 | 11,710,875 | 6,783,256 | 7,255,119 |
| **NET SURPLUS OR DEFICIT FOR YEAR** | | | | --- | 471,863 |
| 96 County School Functions | | --- | --- | --- | --- |
| **GRAND TOTAL OPERATING FUNCTIONS** SURPLUS/ DEFICIT | | 12,182,738 | 11,710,875 | --- | 471,863 |

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

**COMBINED CAPITAL FINANCING ACQUIRED AND APPLIED**
By Function for the Year Ended December 31, 1986

FS 4

| FUNCTION DESCRIPTIONS | 1 FUNDED CAPITAL AVAILABLE * (FR20-19) | 2 OVEREXPENDITURES AT YEAR END (FR20-24) | 3 CAPITAL FUNDS APPLIED ** (FR20-41) | 4 UNEXPENDED FUNDS AT YEAR END (FR20-42) |
|---|---|---|---|---|
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | 98,298 | --- | 98,298 | --- |
| 21 Police Department and Services Used | | | | |
| 23 Fire Fighting and Preventive Service | 99,206 | --- | 99,206 | --- |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and/or Equipment Pool | 717,668 | --- | 717,668 | --- |
| 32 Roads, Streets, Walks, Lighting | 2,259,372 | --- | 2,259,372 | --- |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | | | | |
| 41 Water Supply and Distribution System | | | | |
| 42 Sanitary Sewage Service and Treatment | | | | |
| 43 Garbage Collection & Disposal | | | | |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | | | | |
| 56 Cemeteries and Crematoriums | 6,224 | --- | 6,224 | --- |
| 61 Municipal Planning, Zoning & Development | 79,994 | --- | 79,994 | --- |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | 4,353 | --- | 4,353 | --- |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | 849 | --- | 849 | --- |
| 71 Recreation Board and Other Services | | | | |
| 72 Recreation/Parks Facilities and Programs | 212,513 | --- | 212,513 | --- |
| 74 Culture: Community Hall, Library, Museum, etc. | | | | |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| 97 General Capital Reserves | | | | |
| **TOTAL MUNICIPAL CAPITAL FUNCTIONS** | 3,478,477 | --- | 3,478,477 | --- |
| 96 County School Functions | --- | --- | --- | --- |
| **GRAND TOTAL CAPITAL FUNCTIONS** | 3,478,477 | (1) --- | 3,478,477 | (2) --- |

(1) Amount to be entered for deletion from equity as Overexpenditures in the Consolidated Statement of Equity on page 7

(2) Amount to be entered for addition to equity as Unexpended Balances in the Consolidated Statement of Equity on page 7

* Includes prior year s Unexpended Funds

** Includes prior year s Overexpenditure

Alberta

**MUNICIPAL AFFAIRS**

# SUPPORTING SCHEDULES & MUNICIPAL TREASURER'S REPORT

## For the Fiscal Year Ended December 31, 1986

**MUNICIPALITY** CITY OF FORT SASKATCHEWAN

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## TAXES LEVIED AND GRANTS-IN-LIEU

For Preceding Year and Current Year Ended December 31, 1986

FS5

| ITEM DESCRIPTIONS | | 1 PRECEDING YEAR AMOUNT | 2 CURRENT YEAR AMOUNT |
|---|---|---|---|
| **LEVIES FOR REVENUE:** | | | |
| 111 Residential Taxes | 37 | 3,231,945 | 3,026,814 |
| 112 Commercial Taxes | 38 | 563,748 | 442,173 |
| 113 Industrial Taxes | 39 | 9,487,946 | 9,910,264 |
| 114 Farmland Taxes | 40 | 17,760 | 17,108 |
| 110 SUB-TOTAL FOR REAL PROPERTY TAXES | 1 | 13,301,399 | 13,396,359 |
| 120 Special Assessments and Local Improvements (FS5-32) | 2 | 225,020 | 228,329 |
| 130 Mobile Home License Fees Collected | 3 | --- | |
| 170 Business Taxes | 4 | --- | 3,505 |
| 190 Power, Pipe, Cable T.V. and Other Taxes | 5 | 199,230 | 251,571 |
| 230 Federal Grants-In-Lieu of Taxes | 6 | 5,995 | 5,170 |
| 240 Provincial Grants-In-Lieu of Taxes | 7 | 288,155 | 279,244 |
| 250 Other Local Government Grants-In-Lieu | 8 | --- | |
| 270 Other Grants-In-Lieu of Taxes | 9 | --- | |
| **100/200 TOTAL TAXES AND GRANTS-IN-LIEU** | 10 | 14,019,799 | 14,164,178 |
| **EXPENDED BY TRANSFERS:** | | | |
| 74X Provincial Planning Fund Requisition | 11 | 73,419 | 21,652 |
| 74X School Foundation Program Requisition(s) Total | 12 | 2,265,339 | 1,909,963 |
| SUPPLEMENTARY SCHOOL REQUISITIONS: | | | |
| 75X R.C.S.S.D. S.D. No. 104 | 13 | 1,316,000 | 1,552,000 |
| 75X County of Strathcona S.D. No. | 14 | 4,957,336 | 4,705,545 |
| 75X S.D. No. | 15 | | |
| 75X S.D. No. | 16 | | |
| 75X S.D. No. | 17 | | |
| 75X S.D. No. | 18 | | |
| 75X S.D. No. | 19 | | |
| 75X S.D. No. | 20 | | |
| OTHER REQUISITIONS: | | | |
| 75X H.D. No. | 21 | | |
| 75X Business Revitalization Zone H.D. No. | 22 | | 3,500 |
| 75X H.D. No. | 23 | | |
| 75X Nursing Home | 24 | | |
| 75X Auxiliary Hospital | 25 | | |
| 75X Seniors Foundation | 26 | 37,330 | 52,859 |
| 75X Seniors Foundation | 27 | | |
| 75X Seniors Foundation | 28 | | |
| 75X Seniors Foundation | 29 | | |
| **740/750 SUB-TOTAL FOR REQUISITION TRANSFERS** | 30 | 8,649,424 | 8,245,519 |
| **BALANCE OF LEVIES FOR MUNICIPAL PURPOSES** | 31 | 5,370,375 | 5,918,659 |
| ALLOCATED AS SPECIAL MUNICIPAL LEVIES: | | | |
| 120 Special Assessments and Local Improvements (FR19-1, FR20-2) | 32 | 225,020 | 228,329 |
| 1XX/2XX Special Levies for Operations (FR19-1) | 33 | --- | --- |
| 1XX/2XX Levies for Capital Projects and Special Reserves (FR20-2) | 34 | --- | --- |
| **100/200 SUB-TOTAL SPECIAL MUNICIPAL LEVIES** | 35 | 225,020 | 228,329 |
| **100/200 NET TAXES FOR GENERAL MUNICIPAL PURPOSES (1)** (FS3-52) | 36 | 5,145,355 | 5,690,330 |

(1) The 'Net Taxes for General Municipal Purposes' must be the same as the amount on page 3.

FS5A

## DETAILED BREAKDOWN OF SPECIAL MUNICIPAL LEVIES

| SPECIAL ASSESSMENTS AND LOCAL IMPROVEMENTS (LINE 32) | | SPECIAL LEVIES FOR OPERATIONS (LINE 33) | | LEVIES FOR CAPITAL PROJECTS AND SPECIAL RESERVES (LINE 34) | |
|---|---|---|---|---|---|
| FUNCTION | AMOUNT | FUNCTION | AMOUNT | FUNCTION | AMOUNT |
| 32 | 149,981 | | | | |
| 37 | 43,790 | | | | |
| 41 | 17,450 | | | | |
| 42 | 17,108 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | 228,329 | | NIL | | NIL |

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

**CONSOLIDATED STATEMENT OF SURPLUS (DEFICIT)**

As at the Year Ended December 31, 1986

FS 6

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | AIRPORT SERVICES (33) | | PUBLIC TRANSIT SYSTEMS (34) | |
|---|---|---|---|---|---|
| | | DEFICIT | SURPLUS | DEFICIT | SURPLUS |
| – Preceding Year Balance | 1 | | 7 | | 7 |
| – Adjustments to Prior Years | 2 | | 8 | | 8 |
| – Current Year Operations (from page 3) | 3 | | 9 | | 9 |
| – Transfers to and from Other Functions | 4 | | 10 | | 10 |
| – SUB-TOTAL | 5 | | 11 | | 11 |
| – Balance at Year End | 6 | | 12 | | 12 |

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | STORM SEWERS AND DRAINAGE SYSTEMS (37) | | WATER SUPPLY AND DISTRIBUTION SYSTEMS (41) | |
|---|---|---|---|---|---|
| | | DEFICIT | SURPLUS | DEFICIT | SURPLUS |
| – Preceding Year Balance | 1 | 370,216 | 7 | 369,560 | 7 |
| – Adjustments to Prior Years | 2 | | 8 | | 8 |
| – Current Year Operations (from page 3) | 3 | 66,718 | 9 | | 9 25,471 |
| – Transfers to and from Other Functions | 4 | | 10 | | 10 |
| – SUB-TOTAL | 5 | | 11 | | 11 |
| – Balance at Year End | 6 | 436,934 | 12 | 344,089 | 12 |

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | SANITARY SEWAGE SERVICE AND TREATMENT (42) | | GARBAGE COLLECTION AND DISPOSAL SYSTEMS (43) | |
|---|---|---|---|---|---|
| | | DEFICIT | SURPLUS | DEFICIT | SURPLUS |
| – Preceding Year Balance | 1 | 106,552 | 7 | 1,157,198 | 7 |
| – Adjustments to Prior Years | 2 | | 8 | | 8 |
| – Current Year Operations (from page 3) | 3 | | 9 65,995 | 270,925 | 9 |
| – Transfers to and from Other Functions | 4 | | 10 | | 10 |
| – SUB-TOTAL | 5 | | 11 | | 11 |
| – Balance at Year End | 6 | 40,557 | 12 | 1,428,123 | 12 |

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | SUBDIVISION LAND AND DEVELOPMENTS (66) | | GAS PRODUCTION AND DISTRIBUTION SYSTEMS (91) | |
|---|---|---|---|---|---|
| | | DEFICIT | SURPLUS | DEFICIT | SURPLUS |
| – Preceding Year Balance | 1 | 216,124 | 7 | | 7 |
| – Adjustments to Prior Years | 2 | | 8 | | 8 |
| – Current Year Operations (from page 3) | 3 | | 9 | | 9 |
| – Transfers to and from Other Functions | 4 | | 10 | | 10 |
| – SUB-TOTAL | 5 | | 11 | | 11 |
| – Balance at Year End | 6 | 216,124 | 12 | | 12 |

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | ELECTRICAL PRODUCTION AND DISTRIBUTION SYSTEMS (92) | | TELEPHONE SYSTEM (EDMONTON ONLY) (93) | |
|---|---|---|---|---|---|
| | | DEFICIT | SURPLUS | DEFICIT | SURPLUS |
| – Preceding Year Balance | 1 | | 7 | | 7 |
| – Adjustments to Prior Years | 2 | | 8 | | 8 |
| – Current Year Operations (from page 3) | 3 | | 9 | | 9 |
| – Transfers to and from Other Functions | 4 | | 10 | | 10 |
| – SUB-TOTAL | 5 | | 11 | | 11 |
| – Balance at Year End | 6 | | 12 | | 12 |

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | ( ) | | COUNTY SCHOOL (96) | |
|---|---|---|---|---|---|
| | | DEFICIT | SURPLUS | DEFICIT | SURPLUS |
| – Preceding Year Balance | 1 | | 7 | | 7 |
| – Adjustments to Prior Years | 2 | | 8 | | 8 |
| – Current Year Operations (from page 3) | 3 | | 9 | | 9 |
| – Transfers to and from Other Functions | 4 | | 10 | | 10 |
| – SUB-TOTAL | 5 | | 11 | | 11 |
| – Balance at Year End | 6 | | 12 | | 12 |

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | ALL OTHER OPERATIONS DEFICIT SURPLUS (95) | | TOTAL NET ACCUMULATED DEFICIT SURPLUS (TO FS2) (99) | |
|---|---|---|---|---|---|
| | | DEFICIT | SURPLUS | DEFICIT | SURPLUS |
| – Preceding Year Balance | | | 4,997,162 | | 3,249,375 |
| – Adjustments to Prior Years | | | | | |
| – Current Year Operations (from page 3) | | 6,445,613 | 7,163,653 | | |
| – Transfers to and from Other Functions | | | | | |
| – SUB-TOTAL | | | | | |
| – Balance at Year End | | | 5,715,202 | | |

Any adjustments to prior years entered on Lines 2 or 8 of any function must be fully explained in the notes to the financial statements on Page 7

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

FS 7

## CONSOLIDATED STATEMENT OF EQUITY IN FIXED ASSETS TO DECEMBER 31, 1988

| ITEM DESCRIPTIONS | | 1 DELETE FROM EQUITY | 2 ADD TO EQUITY | 3 BALANCE OF EQUITY |
|---|---|---|---|---|
| PRECEDING YEAR BALANCE OF EQUITY<br>Prior Year Unexpended/Overexpended (2) | 1 | | | 21,863,376 |
| CHANGES DURING THE YEAR: | | | | |
| 310 Debentures, Bonds and Mortgages (FR11-53) | 2 | | 347,661 | |
| 320 Long-Term Debt and Capitalized Leases (FR12-53) | 3 | | | |
| 490 Other Assets and/or Liabilities (1) | 4 | 54,000 | | |
| 610 Engineering Structures Fixed Assets (FR6-53) | 5 | | 1,441,013 | |
| 620 Buildings Fixed Assets (FR7-53) | 6 | | 98,592 | |
| 630 Machinery, Equipment, Fixed Assets (FR8-53) | 7 | | 213,927 | |
| 640 Land for Own Government Use (FR9-53) | 9 | | 57,945 | |
| 650 Vehicle Fixed Assets (FR10-53) | 9 | | --- | |
| 66X Fixed Assets Valuation Allowances (or Depreciation) | 10 | | | |
| XXX Overexpenditures at Year End (FS4-53) | 11 | | | |
| XXX Unexpended Balance for Capital Projects (FS4-53) | 12 | | | |
| TOTAL CHANGES TO EQUITY THIS YEAR | 13 | 54,000 | 2,159,138 | |
| **800 CLOSING BALANCE OF EQUITY IN FIXED ASSETS** (FS2-2-43) | 14 | | | 23,968,514 |

(2) Line 1, Col. 1 - Prior year unexpended funds (PRIOR YR. FS4-4-53)
Line 1, Col. 2 - Prior year overexpenditures (PRIOR YR. FS4-2-53)

(1) Any entry on Line 4, Column 1 or 2, must be fully explained in the notes to the financial statements on Page 7.

## NOTES TO FINANCIAL STATEMENTS

*(Include relevant notes for accounting policies, procedures and principles; for any material adjustments or changes in financial position; and for any contingent liabilities or major new projects.)

*NOTE 1 See attached Notes to Financial Statements

CITY OF FORT SASKATCHEWAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1986

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the following policies:

Basis of Accounting

The accrual basis of accounting is followed in both budget and financial statement presentation, except that interest on long-term debt is recorded when paid.

Fixed Assets and Depreciation

Fixed assets are recorded at cost. No provision is made for depreciation. Purchases of fixed assets from operating funds are charged to operating expenditures for the year. Capital projects in progress are included in fixed assets.

Land held for Resale

Land held for resale is recorded at cost.

2. INVESTMENTS, LOANS AND ADVANCES

Investments, loans and advances are comprised of the following:

| | 1985 | 1986 |
|---|---|---|
| Term deposits maturing in 1987, interest at rates varying from 7.25% to 8.50%..... | $ 6,400,000 | $ 6,681,477 |
| Government of Canada 13% bonds purchased to yield a return of 9.68%, maturing on June 1, 1987..... | 1,560,600 | 1,560,600 |
| Government of Canada 13.50% bond purchased to yield a return of 9.68%, maturing on September 1, 1987..... | - | 591,000 |
| 3 Alberta Municipal Financing Corp. Class "D" Common shares..... | 30 | 30 |
| | $ 7,960,630 | $ 8,833,107 |

CITY OF FORT SASKATCHEWAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1986

3. DEBENTURE, BOND AND MORTGAGE DEBTS

Debenture, bond and mortgage debts are comprised of the following:

| | 1985 | 1986 |
|---|---|---|
| Alberta Municipal Financing Corporation, debentures due in 1988-2007, with interest rates ranging from 5.75% to 14.0% per annum, repayable by blended annual instalments of $1,762,075..... | $ 10,598,971 | $ 10,259,315 |
| Government of Canada, debentures due 1990-2001 with interest at 5.375% per annum, repayable in blended annual instalments of $10,634..... | 48,932 | 40,927 |
| | $ 10,647,903 | $ 10,300,242 |

Principal payments required on the long-term debt in each of the next five years are as follows:

| | |
|---|---|
| 1987..... | $ 398,084 |
| 1988..... | 483,027 |
| 1989..... | 537,993 |
| 1990..... | 595,697 |
| 1991 to maturity..... | 8,285,441 |
| | $ 10,300,242 |

CITY OF FORT SASKATCHEWAN

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1986

4. LEASE COMMITMENTS

The City has entered into various operating lease agreements requiring an aggregate cash outlay of $234,100 over the terms of the leases. Payments required under the lease agreements are as follows:

| | |
|---|---|
| 1987..... | $ 51,065 |
| 1988..... | 52,441 |
| 1989..... | 54,504 |
| 1990..... | 37,746 |
| 1991 and thereafter.... | 38,344 |
| | $ 234,100 |

5. COMPARATIVE FIGURES

Certain of the prior year's figures have been reclassified to confirm with the current year's presentation.

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

## COMPARATIVE ACCOUNTS RECEIVABLE FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1986

FR1

| FUNCTIONS | | 200 OPERATING RECEIVABLES | | 200 CAPITAL RECEIVABLES | |
|---|---|---|---|---|---|
| | | 1 PRECEDING YEAR BALANCE | 2 CURRENT BALANCE | 3 PRECEDING YEAR BALANCE | 4 CURRENT BALANCE |
| XX Current Taxes and Grants-in-Lieu | 1 | 161,831 | 179,570 | | |
| XX Arrears Taxes and Grants-in-Lieu | 2 | 128,094 | 164,308 | | |
| XX Taxes on Property Acquired for Taxes | 3 | | | | |
| 32 Roads, Streets Walks, Lighting | 4 | | | | |
| 34 Public Transit Systems | 5 | | | | |
| 37 Storm Sewers and Drainage | 6 | | | | |
| | 7 | | | | |
| 41 Water Supply and Distribution | 8 | 168,789 | 156,251 | | |
| 42 Sanitary Sewage Service and Treatment | 9 | | | | |
| | 10 | | | | |
| 56 Cemeteries and Crematoriums | 11 | | | | |
| 62 Community and/or Agricultural Services | 12 | | | | |
| 66 Subdivision Land and Developments | 13 | | | | |
| 67 Public Housing Operations | 14 | | | | |
| 69 Land/Housing/Building Rentals and Other | 15 | | | | |
| | 16 | | | | |
| | 17 | | | | |
| 72 Recreation/Parks Facilities & Programs | 18 | | | | |
| 91 Gas Production & Distribution | 19 | | | | |
| 92 Electrical Production & Distribution | 20 | | | | |
| 93 Telephone System | 21 | | | | |
| 96 County School Functions | 22 | | | | |
| 98 All Other Functions Receivables | 23 | 1,168,826 | 771,852 | | |
| **GRAND TOTAL FUNCTIONS RECEIVABLES (1)** | 24 | 1,627,540 | 1,271,981 | NIL | NIL |

(1) The sum of Operating and Capital balances for preceding and for current year must equal the "200 Total Accounts Receivable" amounts in the 'Consolidated Balance Sheet' on page 2.

## COMPARATIVE ACCOUNTS PAYABLE FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1986

FR2

| FUNCTIONS | | 200 OPERATING PAYABLES | | 200 CAPITAL PAYABLES | |
|---|---|---|---|---|---|
| | | 1 PRECEDING YEAR BALANCE | 2 CURRENT BALANCE | 3 PRECEDING YEAR BALANCE | 4 CURRENT BALANCE |
| 32 Roads, Streets, Walks, Lighting | 1 | | | | |
| 34 Public Transit Systems | 2 | | | | |
| 37 Storm Sewers and Drainage | 3 | | | | |
| | 4 | | | | |
| 41 Water Supply and Distribution | 5 | | | | |
| 42 Sanitary Sewage Service and Treatment | 6 | | | | |
| | 7 | | | | |
| 56 Cemeteries and Crematoriums | 8 | | | | |
| 62 Community and/or Agricultural Services | 9 | | | | |
| 66 Subdivision Land and Developments | 10 | | | | |
| 67 Public Housing Operations | 11 | | | | |
| 69 Land/Housing/Building Rentals and Other | 12 | | | | |
| | 13 | | | | |
| | 14 | | | | |
| 72 Recreation/Parks Facilities & Programs | 15 | | | | |
| 91 Gas Production & Distribution | 16 | | | | |
| 92 Electrical Production & Distribution | 17 | | | | |
| 93 Telephone System | 18 | | | | |
| 96 County School Functions | 19 | | | | |
| 98 All Other Functions Payables | 20 | 690,850 | 723,197 | | |
| **GRAND TOTAL FUNCTIONS PAYABLES (2)** | 21 | 690,850 | 723,197 | NIL | NIL |

(2) The sum of Operating and Capital balances for preceding and for current year must equal the '200 Total Accounts Payable' amounts in the Consolidated Balance Sheet on page 2

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

## COMPARATIVE INVENTORIES

For Preceding Year and as at December 31, 1986

FR3

| FUNCTIONS REPORTED | | 500 INVENTORIES | |
|---|---|---|---|
| | | 1 PRECEDING YEAR BALANCE | 2 CURRENT BALANCE |
| 31 Common Services and/or Equipment Pool | 1 | | |
| 32 Roads, Streets, Walks, Lighting | 2 | | |
| 34 Public Transit Systems | 3 | | |
| 37 Storm Sewers and Drainage | 4 | | |
| | 5 | | |
| 41 Water Supply and Distribution | 6 | | |
| 42 Sanitary Sewage Service and Treatment | 7 | | |
| | 8 | | |
| 56 Cemeteries and Crematoriums | 9 | | |
| 62 Community and/or Agricultural Services | 10 | | |
| 66 Subdivision Land and Developments (FS2-14) | 11 | 245,737 | 191,737 |
| 67 Public Housing Operations | 12 | | |
| 69 Land/Housing/Building Rentals and Other | 13 | | |
| | 14 | | |
| | 15 | | |
| 91 Gas Production & Distribution | 16 | | |
| 92 Electrical Production & Distribution | 17 | | |
| 93 Telephone System | 18 | | |
| | 19 | | |
| 96 County School Functions | 20 | | |
| 98 All Other Functions Inventories | 21 | | |
| **GRAND TOTAL FUNCTIONS INVENTORIES (1)** | 22 | 245,737 | 191,737 |

(1) Must equal the preceding and current year amounts in "500 Total Inventories (Tangible Assets)" in the Consolidated Balance Sheet on page 2.

## COMPARATIVE INVESTMENTS FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1986

FR4

| FUNCTIONS REPORTED | | 300 OPERATING INVESTMENTS | | 300 CAPITAL INVESTMENTS | |
|---|---|---|---|---|---|
| | | 1 PRECEDING YEAR BALANCE | 2 CURRENT BALANCE | 3 PRECEDING YEAR BALANCE | 4 CURRENT BALANCE |
| 32 Roads, Streets, Walks, Lighting | 1 | | | | |
| 34 Public Transit Systems | 2 | | | | |
| 37 Storm Sewers and Drainage | 3 | | | | |
| | 4 | | | | |
| 41 Water Supply and Distribution | 5 | | | | |
| 42 Sanitary Sewage Service and Treatment | 6 | | | | |
| | 7 | | | | |
| | 8 | | | | |
| 62 Community and or Agricultural Services | 9 | | | | |
| 66 Subdivision Land and Developments | 10 | | | | |
| 67 Public Housing Operations | 11 | | | | |
| 69 Land/Housing/Building Rentals and Other | 12 | | | | |
| | 13 | | | | |
| | 14 | | | | |
| 91 Gas Production & Distribution | 15 | | | | |
| 92 Electrical Production & Distribution | 16 | | | | |
| 93 Telephone System | 17 | | | | |
| | 18 | | | | |
| 96 County School Functions | 19 | | | | |
| 98 All Other Functions Investments | 20 | 7,960,630 | 8,833,107 | | |
| **GRAND TOTAL FUNCTIONS INVESTMENTS (2)** | 21 | 7,960,630 | 8,833,107 | NIL | NIL |

(2) The sum of Operating and Capital balances for the preceding year and the current year must equal the "300 Total Investments, Loans and Advances" on page 2

## INVESTMENTS BY TYPE HELD AT DECEMBER 31, 1986

FR5

| | FEDERAL GOVERNMENT AND AGENCIES | PROVINCIAL GOVERNMENT AND AGENCIES | LOCAL GOVERNMENTS AND AGENCIES | SECURITIES BONDS AND DEBENTURES | BANK CERTIFICATES AND TERM DEPOSITS |
|---|---|---|---|---|---|
| OPERATING INVESTMENTS | 2,151,600 | --- | --- | 30 | 6,681,477 |
| CAPITAL INVESTMENTS | --- | --- | --- | --- | --- |
| **GRAND TOTAL INVESTMENTS** | 2,151,600 | --- | --- | 30 | 6,681,477 |

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

## 610 ENGINEERING STRUCTURES FIXED ASSETS

Continuity During the Year Ended December 31, 1986

FR6

| FUNCTION DESCRIPTIONS | BEGINNING OF YEAR BALANCE | ADDITIONS DURING THE YEAR | REDUCTIONS DURING THE YEAR | CURRENT YEAR END BALANCE |
|---|---|---|---|---|
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | 3,747 | --- | --- | 3,747 |
| 21 Police Department and Services Used | | | | |
| 23 Fire Fighting and Preventive Service | | | | |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and/or Equipment Pool | | | | |
| 32 Roads, Streets, Walks, Lighting | 10,644,274 | 1,441,013 | --- | 12,085,287 |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | 16,905 | --- | --- | 16,905 |
| 41 Water Supply and Distribution System | 2,256,999 | --- | --- | 2,256,999 |
| 42 Sanitary Sewage Service and Treatment | 2,896,930 | --- | --- | 2,896,930 |
| 43 Garbage Collection & Disposal | 6,313 | --- | --- | 6,313 |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | | | | |
| 56 Cemeteries and Crematoriums | | | | |
| 61 Municipal Planning, Zoning & Development | 28,547 | --- | --- | 28,547 |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | | | | |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | 151,186 | --- | --- | 151,186 |
| 71 Recreation Board and Other Services | | | | |
| 72 Recreation/Parks Facilities and Programs | 1,039,859 | --- | --- | 1,039,859 |
| 74 Culture: Community Hall, Library, Museum, etc. | 35,208 | --- | --- | 35,208 |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| **TOTAL MUNICIPAL CAPITAL FUNCTIONS** | 17,079,968 | 1,441,013 | --- | 18,520,981 |
| 96 County School Functions | | | | |
| **GRAND TOTAL CAPITAL FUNCTIONS** | (1) 17,079,968 | (2) 1,441,013 | (2) --- | (1) 18,520,981 |

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" **must** agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" **must** agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years balances or for other noted reasons

NOTE List any assets of Other Local Governments assumed by and or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

## 620 BUILDING FIXED ASSETS

Continuity During the Year Ended December 31, 1986

FR7

| FUNCTION DESCRIPTIONS | 1 BEGINNING OF YEAR BALANCE | 2 ADDITIONS DURING THE YEAR | 3 REDUCTIONS DURING THE YEAR | 4 CURRENT YEAR END BALANCE |
|---|---|---|---|---|
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | 328,253 | 13,348 | --- | 341,601 |
| 21 Police Department and Services Used | 929,930 | --- | --- | 929,930 |
| 23 Fire Fighting and Preventive Service | 1,499,491 | --- | --- | 1,499,491 |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and/or Equipment Pool | 3,185 | --- | --- | 3,185 |
| 32 Roads, Streets, Walks, Lighting | 621,322 | --- | --- | 621,322 |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | | | | |
| 41 Water Supply and Distribution System | | | | |
| 42 Sanitary Sewage Service and Treatment | | | | |
| 43 Garbage Collection & Disposal | 8,657 | --- | --- | 8,657 |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | | | | |
| 56 Cemeteries and Crematoriums | | | | |
| 61 Municipal Planning, Zoning & Development | | | | |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | | | | |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | | | | |
| 71 Recreation Board and Other Services | | | | |
| 72 Recreation/Parks Facilities and Programs | 5,658,300 | 85,244 | --- | 5,743,544 |
| 74 Culture: Community Hall, Library, Museum, etc. | 2,086,215 | --- | --- | 2,086,215 |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| **TOTAL MUNICIPAL CAPITAL FUNCTIONS** | 11,135,353 | 98,592 | --- | 11,233,945 |
| 96 County School Functions | | | | |
| **GRAND TOTAL CAPITAL FUNCTIONS** | (1) 11,135,353 | (2) 98,592 | (2) --- | (1) 11,233,945 |

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" **must** agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" **must** agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE List any assets of Other Local Governments assumed by and or transferred to Other Local Governments.

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## 630 MACHINERY, EQUIPMENT FIXED ASSETS

Continuity During the Year Ended December 31, 1986

FR8

| FUNCTION DESCRIPTIONS | 1 BEGINNING OF YEAR BALANCE | 2 ADDITIONS DURING THE YEAR | 3 REDUCTIONS DURING THE YEAR | 4 CURRENT YEAR END BALANCE |
|---|---|---|---|---|
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | 416,289 | 49,850 | --- | 466,139 |
| 21 Police Department and Services Used | 38,153 | --- | --- | 38,153 |
| 23 Fire Fighting and Preventive Service | 467,401 | 395 | --- | 467,796 |
| 24 Disaster Service and Emergency Measures | 23,930 | --- | --- | 23,930 |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and/or Equipment Pool | 581,654 | 135,106 | --- | 716,760 |
| 32 Roads, Streets, Walks, Lighting | 528,389 | --- | --- | 528,389 |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | | | | |
| 41 Water Supply and Distribution System | 87,450 | --- | --- | 87,450 |
| 42 Sanitary Sewage Service and Treatment | 1,162 | --- | --- | 1,162 |
| 43 Garbage Collection & Disposal | 1,143 | --- | --- | 1,143 |
| 51 Family and Community Support Services | 4,838 | --- | --- | 4,838 |
| 52 Day Care | | | | |
| 53 Other Public Health | 1,050 | --- | --- | 1,050 |
| 56 Cemeteries and Crematoriums | | | | |
| 61 Municipal Planning, Zoning & Development | 1,749 | --- | --- | 1,749 |
| 62 Community and/or Agricultural Services | 1,702 | --- | --- | 1,702 |
| 66 Subdivision Land and Developments | | | | |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | | | | |
| 71 Recreation Board and Other Services | 10,331 | --- | --- | 10,331 |
| 72 Recreation/Parks Facilities and Programs | 307,034 | 28,576 | --- | 335,610 |
| 74 Culture: Community Hall, Library, Museum, etc. | 15,525 | --- | --- | 15,525 |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| **TOTAL MUNICIPAL CAPITAL FUNCTIONS** | 2,487,800 | 213,927 | --- | 2,701,727 |
| 96 County School Functions | | | | |
| **GRAND TOTAL CAPITAL FUNCTIONS** | (1) 2,487,800 | (2) 213,927 | (2) --- | (1) 2,701,727 |

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" **must** agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" **must** agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons

NOTE List any assets of Other Local Governments assumed by and or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## 640 LAND FOR GOVERNMENT USE

Continuity During the Year Ended December 31, 1986

FR9

| FUNCTION DESCRIPTIONS | 1 BEGINNING OF YEAR BALANCE | 2 ADDITIONS DURING THE YEAR | 3 REDUCTIONS DURING THE YEAR | 4 CURRENT YEAR END BALANCE |
|---|---|---|---|---|
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | 41,024 | --- | --- | 41,024 |
| 21 Police Department and Services Used | | | | |
| 23 Fire Fighting and Preventive Service | 1,730 | --- | --- | 1,730 |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and/or Equipment Pool | 578,307 | --- | --- | 578,307 |
| 32 Roads, Streets, Walks, Lighting | 395,329 | | | 395,329 |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | | | | |
| 41 Water Supply and Distribution System | | | | |
| 42 Sanitary Sewage Service and Treatment | 400 | --- | --- | 400 |
| 43 Garbage Collection & Disposal | | | | |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | 4,037 | --- | --- | 4,037 |
| 56 Cemeteries and Crematoriums | 3,126 | 4,224 | --- | 7,350 |
| 61 Municipal Planning, Zoning & Development | 111,000 | 27,840 | --- | 138,840 |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | | | | |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | | | | |
| 71 Recreation Board and Other Services | 373,714 | 25,881 | --- | 399,595 |
| 72 Recreation/Parks Facilities and Programs | 53,746 | --- | --- | 53,746 |
| 74 Culture: Community Hall, Library, Museum, etc | | | | |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| **TOTAL MUNICIPAL CAPITAL FUNCTIONS** | 1,562,413 | 57,945 | --- | 1,620,358 |
| 96 County School Functions | | | | |
| **GRAND TOTAL CAPITAL FUNCTIONS** | (1) 1,562,413 | (2) 57,945 | (2) --- | (1) 1,620,358 |

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" **must** agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" **must** agree with the appropriate change in equity items on page 7, and these amounts are to include any adjustments to prior years' balances or for other noted reasons

NOTE List any assets of Other Local Governments assumed by and or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## 650 VEHICLE FIXED ASSETS

Continuity During the Year Ended December 31, 1986

FR10

| FUNCTION DESCRIPTIONS | 1 BEGINNING OF YEAR BALANCE | 2 ADDITIONS DURING THE YEAR | 3 REDUCTIONS DURING THE YEAR | 4 CURRENT YEAR END BALANCE |
|---|---|---|---|---|
| | | | | |
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | | | | |
| | | | | |
| | | | | |
| 21 Police Department and Services Used | | | | |
| 23 Fire Fighting and Preventive Service | | | | |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| | | | | |
| | | | | |
| 31 Common Services and/or Equipment Pool | | | | |
| 32 Roads, Streets, Walks, Lighting | | | | |
| | | | | |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | | | | |
| | | | | |
| 41 Water Supply and Distribution System | | | | |
| | | | | |
| 42 Sanitary Sewage Service and Treatment | | | | |
| | | | | |
| 43 Garbage Collection & Disposal | | | | |
| | | | | |
| | | | | |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | | | | |
| 56 Cemeteries and Crematoriums | | | | |
| | | | | |
| 61 Municipal Planning, Zoning & Development | | | | |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | | | | |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | | | | |
| | | | | |
| | | | | |
| 71 Recreation Board and Other Services | | | | |
| 72 Recreation/Parks Facilities and Programs | | | | |
| 74 Culture: Community Hall, Library, Museum, etc. | | | | |
| 75 Convention Centre | | | | |
| | | | | |
| | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **TOTAL MUNICIPAL CAPITAL FUNCTIONS** | NIL | NIL | NIL | NIL |
| 96 County School Functions | | | | |
| **GRAND TOTAL CAPITAL FUNCTIONS** | (1) NIL | (2) NIL | (2) NIL | (1) NIL |

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" **must** agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" **must** agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and or transferred to Other Local Governments.

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## 310 DEBENTURES, BOND AND MORTGAGE ISSUES

Continuity During the Year Ended December 31, 1986

F R 1 1

| FUNCTION DESCRIPTIONS | 1 BEGINNING OF YEAR BALANCE | 2 ADDITIONS DURING THE YEAR | 3 REDUCTIONS DURING THE YEAR | 4 CURRENT YEAR END BALANCE |
|---|---|---|---|---|
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | | | | |
| 21 Police Department and Services Used | 824,838 | --- | 9,196 | 815,642 |
| 23 Fire Fighting and Preventive Service | 602,295 | --- | 10,944 | 591,351 |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and/or Equipment Pool | | | | |
| 32 Roads, Streets, Walks, Lighting | 4,904,728 | --- | 242,452 | 4,662,276 |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | 824,806 | --- | 20,901 | 803,905 |
| 41 Water Supply and Distribution System | 472,616 | --- | 6,861 | 465,755 |
| 42 Sanitary Sewage Service and Treatment | 341,634 | --- | 6,467 | 335,167 |
| 43 Garbage Collection & Disposal | | | | |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | | | | |
| 56 Cemeteries and Crematoriums | | | | |
| 61 Municipal Planning, Zoning & Development | | | | |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | | | | |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | | | | |
| 71 Recreation Board and Other Services | | | | |
| 72 Recreation/Parks Facilities and Programs | 1,331,595 | --- | 35,021 | 1,296,574 |
| 74 Culture: Community Hall, Library, Museum, etc | 1,345,391 | --- | 15,819 | 1,329,572 |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| **TOTAL MUNICIPAL CAPITAL FUNCTIONS** | 10,647,903 | --- | 347,661 | 10,300,242 |
| 96 County School Functions | | | | |
| **GRAND TOTAL CAPITAL FUNCTIONS** | (1) 10,647,903 | (2) --- | (2) 347,661 | (1) 10,300,242 |

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" **must** agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" **must** agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any debentures of Other Local Governments assumed by and or transferred to Other Local Governments.

Add in this space or attach a sheet a listing of any debentures completely or partially paid out prior to the normal maturity date.

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## 322 LONG-TERM CAPITAL BORROWING AND CAPITALIZED LEASES

Continuity During the Year Ended December 31, 1986

F R 1 2

| FUNCTION DESCRIPTIONS | 1 BEGINNING OF YEAR BALANCE | 2 ADDITIONS DURING THE YEAR | 3 REDUCTIONS DURING THE YEAR | 4 CURRENT YEAR END BALANCE |
|---|---|---|---|---|
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | | | | |
| 21 Police Department and Services Used | | | | |
| 23 Fire Fighting and Preventive Service | | | | |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and/or Equipment Pool | | | | |
| 32 Roads, Streets, Walks, Lighting | | | | |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | | | | |
| 41 Water Supply and Distribution System | | | | |
| 42 Sanitary Sewage Service and Treatment | | | | |
| 43 Garbage Collection & Disposal | | | | |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | | | | |
| 56 Cemeteries and Crematoriums | | | | |
| 61 Municipal Planning, Zoning & Development | | | | |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | | | | |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | | | | |
| 71 Recreation Board and Other Services | | | | |
| 72 Recreation/Parks Facilities and Programs | | | | |
| 74 Culture: Community Hall, Library, Museum, etc. | | | | |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| **TOTAL MUNICIPAL CAPITAL FUNCTIONS** | NIL | NIL | NIL | NIL |
| 96 County School Functions | | | | |
| **GRAND TOTAL CAPITAL FUNCTIONS** | (1) NIL | (2) NIL | (2) NIL | (1) NIL |

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" **must** agree with appropriate balance sheet items on page 2

(2) The grand total amounts for "Additions" and "Reductions" **must** agree with the appropriate change in equity items on page 7 and these amounts are to include any adjustments to prior years' balances or for other noted reasons

NOTE List any long-term capital borrowing of Other Local Governments assumed by or transferred to Other Local Governments

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## 323 LONG-TERM BORROWING FOR OPERATIONS

Continuity During the Year Ended December 31, 1986

FR13

| FUNCTION DESCRIPTIONS | 1 BEGINNING OF YEAR BALANCE | 2 ADDITIONS DURING THE YEAR | 3 REDUCTIONS DURING THE YEAR | 4 CURRENT YEAR END BALANCE |
|---|---|---|---|---|
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | | | | |
| 21 Police Department and Services Used | | | | |
| 23 Fire Fighting and Preventive Service | | | | |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and/or Equipment Pool | | | | |
| 32 Roads, Streets, Walks, Lighting | | | | |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | | | | |
| 41 Water Supply and Distribution System | | | | |
| 42 Sanitary Sewage Service and Treatment | | | | |
| 43 Garbage Collection & Disposal | | | | |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | | | | |
| 56 Cemeteries and Crematoriums | | | | |
| 61 Municipal Planning, Zoning & Development | | | | |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | | | | |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | | | | |
| 71 Recreation Board and Other Services | | | | |
| 72 Recreation/Parks Facilities and Programs | | | | |
| 74 Culture: Community Hall, Library, Museum, etc. | | | | |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| **TOTAL MUNICIPAL OPERATING FUNCTIONS** | (1) NIL | NIL | NIL | (1) NIL |

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" **must** agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" **must** agree with the appropriate change in equity items on page 7, and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

The Statement of Trust Account Assets has been deleted. Instead the "Year End Liability Balance" in the Statement of Trust Liabilities **must** be less than or equal to the amount shown for the "477 Trust Accounts Administered (Total)" asset item in the Consolidated Balance sheet, page 2.

Counties and the Town of Devon are to insert lines for any appropriate school amounts.

All opening and year end balances **must** agree with appropriate items in the "Consolidated Balance Sheet," Schedule FS2.

## 477 STATEMENT OF TRUST LIABILITIES

For The Year Ended December 31, 1986

FR14

| | 2 OPENING BALANCE | 3 TRUST LIABILITY ADDITIONS | 4 TRUST CLAIMS REDUCTIONS | 5 YEAR END LIABILITY BALANCE |
|---|---|---|---|---|
| Tax Sale Surplus Trust Liability | | | | |
| Cemetery Perpetual Care Liability | | | | |
| Others | | | | |
| | | | | |
| | | | | |
| **TOTAL TRUST ACCOUNT LIABILITIES** | NIL | NIL | NIL | NIL |

## 47X METER RENTALS AND OTHER DEPOSIT LIABILITIES

For The Year Ended December 31, 1986

FR15

| | 2 OPENING BALANCE | 3 NEW DEPOSITS | 4 DEPOSITS REFUNDED | 5 YEAR END LIABILITY BALANCE |
|---|---|---|---|---|
| 32 Deposits for Road Maintenance | 62,416 | 1,357 | | 63,773 |
| 41 Water Meter Deposits | | | | |
| 91 Gas Meter Deposits | | | | |
| 92 Electricity Meter Deposits | | | | |
| Others | 1,065 | | 235 | 830 |
| | | | | |
| | | | | |
| | | | | |
| **TOTAL METER AND OTHER DEPOSIT LIABILITIES** | 63,481 | 1,357 | 235 | 64,603 |

## 490 PREPAID LOCAL IMPROVEMENTS AND OTHER LIABILITIES

For The Year Ended December 31, 1986

FR16

| | 2 OPENING BALANCE | 3 NEW PREPAIDS & OTHERS | 4 REDUCTIONS THIS YEAR | 5 YEAR END LIABILITY BALANCE |
|---|---|---|---|---|
| 32 Roads, Curbs, Walks | | | | |
| 37 Storm Sewers and Drainage | | | | |
| 41 Water Distribution Improvements Prepaid | | | | |
| 42 Sanitary Sewage Improvements Prepaid | | | | |
| 4X (Specify) | | | | |
| | | | | |
| Other Prepayments, Deferred Revenues, etc. | 19,966 | 43,741 | | 63,707 |
| | | | | |
| | | | | |
| | | | | |
| Excess Collections on Requisitions | | | | |
| **TOTAL PREPAYMENTS AND OTHER LIABILITIES** | 19,966 | 43,741 | --- | 63,707 |

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

**OPERATING FUNCTIONS COMPARATIVE ALLOWANCES/RESERVES BALANCES**
For Preceding Year and as at December 31, 1986

F R 1 7

| FUNCTION DESCRIPTIONS | 6XX OPERATING ALLOWANCES | | 7XX OPERATING RESERVES | |
|---|---|---|---|---|
| | 1 PRECEDING YEAR BALANCE | 2 CURRENT BALANCE | 3 PRECEDING YEAR BALANCE | 4 CURRENT BALANCE |
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | | | 47,377 | 117,451 |
| 21 Police Department and Services Used | | | | |
| 23 Fire Fighting and Preventive Service | | | | |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and/or Equipment Pool | | | 217,765 | 229,891 |
| 32 Roads, Streets, Walks, Lighting | | | 5,262 | 9,246 |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | | | | |
| 41 Water Supply and Distribution System | | | | |
| 42 Sanitary Sewage Service and Treatment | | | 194,909 | 137,146 |
| 43 Garbage Collection & Disposal | | | | |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | | | | |
| 56 Cemeteries and Crematoriums | | | | |
| 61 Municipal Planning, Zoning & Development | | | | |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | | | | |
| 67 Public Housing Operations | | | | |
| 69 Land/Housing/Building Rentals and Other | | | | |
| 71 Recreation Board and Other Services | | | | |
| 72 Recreation/Parks Facilities and Programs | | | | |
| 74 Culture: Community Hall, Library, Museum, etc. | | | 10,839 | 11,195 |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| 97 Operating Contingencies Reserve | | | | |
| 3,516,641 | | | 3,516,641 | 3,598,041 |
| **TOTAL MUNICIPAL OPERATING FUNCTIONS** | NIL | NIL | 3,992,793 | 4,102,970 |
| 96 County School Functions | --- | --- | --- | --- |
| **GRAND TOTAL OPERATING FUNCTIONS (1)** | NIL | NIL | 3,992,793 | 4,102,970 |

(1) To agree with total operating allowances and operating reserves on the Consolidated Balance Sheet, page 2

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## CAPITAL FUNCTIONS COMPARATIVE ALLOWANCES/RESERVES BALANCES

For Preceding Year and as at December 31, 1986

FR18

| FUNCTION DESCRIPTIONS | 6XX CAPITAL ALLOWANCES | | 7XX CAPITAL RESERVES | |
|---|---|---|---|---|
| | PRECEDING YEAR BALANCE | CURRENT BALANCE | PRECEDING YEAR BALANCE | CURRENT BALANCE |
| 11 Council and Other Legislative | | | | |
| 12 General Administration and Other | | | | |
| 21 Police Department and Services Used | | | | |
| 23 Fire Fighting and Preventive Service | | | | |
| 24 Disaster Service and Emergency Measures | | | | |
| 25 Ambulance Services and First Aid | | | | |
| 26 By-Laws Enforcement and Other | | | | |
| 31 Common Services and or Equipment Pool | | | 101,346 | 110,371 |
| 32 Roads, Streets, Walks, Lighting | | | | |
| 33 Airport Services | | | | |
| 34 Public Transit Systems | | | | |
| 37 Storm Sewers and Drainage | | | | |
| 41 Water Supply and Distribution System | | | 1,073,070 | 1,164,281 |
| 42 Sanitary Sewage Service and Treatment | | | | |
| 43 Garbage Collection & Disposal | | | | |
| 51 Family and Community Support Services | | | | |
| 52 Day Care | | | | |
| 53 Other Public Health | | | | |
| 56 Cemeteries and Crematoriums | | | | |
| 61 Municipal Planning, Zoning & Development | | | 636 | 690 |
| 62 Community and/or Agricultural Services | | | | |
| 66 Subdivision Land and Developments | | | 30,974 | 35,326 |
| 67 Public Housing Operations | | | | |
| 69 Land Housing Building Rentals and Other | | | 9,985 | 10,835 |
| 71 Recreation Board and Other Services | | | | |
| 72 Recreation/Parks Facilities and Programs | | | 232,888 | 291,800 |
| 74 Culture: Community Hall, Library, Museum, etc. | | | | |
| 75 Convention Centre | | | | |
| 91 Gas Production and Distribution | | | | |
| 92 Electrical Production and Distribution | | | | |
| 93 Telephone System | | | | |
| 97 General Capital Reserves | | | 733,269 | 932,559 |
| **TOTAL MUNICIPAL CAPITAL FUNCTIONS** | NIL | NIL | 2,182,168 | 2,545,862 |
| 96 County School Functions | --- | --- | --- | --- |
| **GRAND TOTAL CAPITAL FUNCTIONS (1)** | NIL | NIL | 2,182,168 | 2,545,862 |

(1) To agree with total capital allowances and capital reserves on the Consolidated Balance Sheet page 2

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1986

FR20

| ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS | (12) | (21) | (23) | (24) | (31) |
|---|---|---|---|---|---|
| CAPITAL FINANCES ACQUIRED | | | | | |
| XXX Preceding Year Unexpended Funds Balance | | | | | |
| 100-200 Special Municipal Levies | | | | | |
| 310 Debentures, Bonds and Mortgages Issued | | | | | |
| 322 Long-Term Borrowed & New Capital Leases | | | | | |
| 550 Return on Investments held for Function | | | | | |
| 570 Insurance Proceeds | | | | | |
| 590 Other Revenues from Own Sources | | | | | |
| 6X0 Sale of Fixed Assets | | | | | |
| 830 Federal Capital Grants | | | | | |
| 840 Provincial Capital Grants | | | | | |
| 850 Local Government Capital Grants | | | | | |
| 86X From Own Municipality Boards or Agencies | | | | | |
| 910 Drawn from Function Capital Allowances | | | | | |
| 920 Drawn from Function Capital Reserves | 1,000 | | | | 324,673 |
| 930 Contributed from Operating Functions | 97,298 | | 99,206 | | 392,995 |
| 940 Contributed from Other Capital Functions | | | | | |
| 970 Developers' Agreements and Levies | | | | | |
| 990 Other | | | | | |
| **TOTAL OF FUNDED CAPITAL AVAILABLE** (To FS4-COL. 1) | 98,298 | --- | 99,206 | --- | 717,668 |
| **BUDGETED FUNDED CAPITAL** | | | | | |
| OVEREXPENDITURES TO BE PROVIDED BY | | | | | |
| 100-200 Future Property Levies | | | | | |
| 3XX Borrowing Approved but not Received | | | | | |
| 915 Future Contributions from Operations | | | | | |
| 990 Other (Specify) | | | | | |
| TOTAL OVEREXPENDITURES AT YEAR END (To FS4 COL. 2) | --- | --- | --- | --- | --- |
| **GRAND TOTAL CAPITAL FINANCING** | 98,298 | | 99,206 | | 717,668 |
| **BUDGETED TOTAL CAPITAL FINANCING** | | | | | |
| CAPITAL FINANCES APPLIED | | | | | |
| XXX Prior Year's Overexpenditures Balance | | | | | |
| 490 Other Assets Acquired | | | | | |
| 610 Engineering Structures Additions | | | | | |
| 620 Buildings Fixed Assets Additions | 13,348 | | | | |
| 630 Machines Equipment Additions | 49,850 | | 395 | | 135,106 |
| 640 Land acquired for Government Use | | | | | |
| 650 Vehicle Additions | | | | | |
| 7X0 Grants to Government | | | | | |
| 761 Contributed to Operating Functions | | | | | 245,364 |
| 762 Contributed to Other Capital Functions | | | | | |
| 763 Additions to Function Capital Allowances | | | | | |
| 764 Additions to Function Capital Reserves | 35,100 | | 98,811 | | 337,198 |
| 765 Contributed to Own Municipality Agencies | | | | | |
| 770 Grants to Individuals and Organizations | | | | | |
| 990 Other Transactions and Adjustments | | | | | |
| TOTAL CAPITAL FUNDS APPLIED (To FS4 COL. 3) | 98,298 | | 99,206 | | 717,668 |
| **BUDGETED CAPITAL APPLICATIONS** | | | | | |
| **UNEXPENDED CAPITAL BALANCE AT YEAR END** (To FS4-COL. 4) | --- | --- | --- | --- | --- |
| **GRAND TOTAL CAPITAL FINANCING** | 98,298 | --- | 99,206 | --- | 717,668 |
| **BUDGETED TOTAL CAPITAL FINANCING** | | | | | |

**Notes:** 1 One column to be completed for each function reported on audited statement page 4 Combined Capital Financing Acquired and Applied (except amounts for School Capital)

2 The following item values **must** agree with page 4
(a) Total of Funded Capital Acquired
(b) Total Overexpenditures at Year End
(c) Total Capital Funds Expended
(d) Unexpended Capital Balance at Year End

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

## OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1986

FR19

| ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS | 11 | 12 | 21 | 23 | 24 |
|---|---|---|---|---|---|
| REVENUES BY TYPE | | | | | |
| 100/200 Special Municipal Levies | | | | | |
| 300 Sales to Other Governments | | | | | |
| 400 Sales of Goods and Services | | 8,534 | | | |
| 520 Professional & Other Licenses & Permits | | | | | |
| 530 Municipal By-Law Fines Issued | | | 43,536 | | |
| 550 Return on Investments held for Function | | | | | |
| 560 Rental Revenues | | | 73,245 | | |
| 590 Other Revenues from Own Sources | | 21,746 | | | |
| 830 Federal Conditional Grants | | 1,481 | | | |
| 840 Provincial Conditional Grants | | 11,103 | 189,899 | 13,552 | 2,182 |
| 850 Local Government Conditional Grants | | | | | |
| 910 Drawn from Operating Allowances | | | | | |
| 920 Drawn from Operating Reserves | | | | | |
| 930 Contributed from Operating Functions | | | | | |
| 940 Contributed from Capital Sources | | | | | |
| 960 Gross Recoveries fm Operating Functions | | | | | |
| 990 Other | | 313,196 | | | |
| TOTAL FUNCTION OPERATING REVENUES (To FS3-COL. 1) | --- | 356,060 | 306,680 | 13,552 | 2,182 |
| BUDGETED OPERATING REVENUES | | | | | |
| EXPENDITURES BY OBJECT | | | | | |
| 100 Salaries, Wages and Benefits | 69,574 | 764,950 | 142,616 | 72,350 | 1,295 |
| 200 Contracted and General Services | 18,859 | 260,910 | 24,943 | 195,877 | 17,514 |
| 300 Purchases from Other Governments | | 84,462 | 497,166 | 14,430 | |
| 500 Materials, Goods, Supplies and Utilities | 2,836 | 47,811 | 16,577 | 50,831 | 756 |
| 7X0 Grants to Government | | | | | |
| 761 Contributed to Other Operating Functions | | | | | |
| 762 Contributed to Capital Programs | | 97,298 | | 99,206 | |
| 763 Added to Function Operating Allowances | | | | | |
| 764 Added to Function Operating Reserves | | 70,074 | | | |
| 765 Contributed to Own Municipal Agencies | | | | | |
| 770 Grants to Individuals and Organizations | | 11,600 | | | |
| 810 Bank Charges & Short-Term Interest | | 8 | | | |
| 820 Long-Term Debt Charges | | | | | |
| 830 Debenture Debt Charges | | | 123,642 | 90,748 | |
| 960 Gross Recoveries to Operating Functions | | | | | |
| 990 Other Transactions, Discounts, Adjustments | | 12,851 | | | |
| TOTAL FUNCTION OPERATING EXPENDITURES (To FS3-COL. 2) | 91,269 | 1,349,964 | 804,944 | 523,442 | 19,565 |
| BUDGETED OPERATING EXPENDITURES | | | | | |
| NET FUNCTION OPERATING COST (To FS3 COL. 3) | 91,269 | 993,904 | 498,264 | 509,890 | 17,383 |
| NET FUNCTION OPERATING GAIN (To FS3 COL. 4) | | | | | |
| BUDGETED OPERATING GAIN | | | | | |
| BUDGETED OPERATING COST | | | | | |

**Notes:** 1 One column to be completed for each operating function (except County School) reported on audited statement page 3 Combined Operating Revenues and Expenditures

2 The following item values **must** agree with page 3

(a) Total Function Operating Revenues

(b) Total Function Operating Expenditures

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1986

FR 19

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | (25) | (26) | (31) | (32) | (37) |
|---|---|---|---|---|---|---|
| REVENUES BY TYPE: | | | | | | |
| 100/200 Special Municipal Levies | 1 | | | | 149,981 | 43,790 |
| 300 Sales to Other Governments | 2 | | | | | |
| 400 Sales of Goods and Services | 3 | | | | 1,380 | |
| 520 Professional & Other Licenses & Permits | 4 | | 3,342 | | | |
| 530 Municipal By-Law Fines Issued | 5 | | 5,863 | | | |
| 550 Return on Investments held for Function | 6 | | | | | |
| 560 Rental Revenues | 7 | | | | | |
| 590 Other Revenues from Own Sources | 8 | | | | | |
| 830 Federal Conditional Grants | 9 | | | | | |
| 840 Provincial Conditional Grants | 10 | | | | 407,994 | 12,495 |
| 850 Local Government Conditional Grants | 11 | | | | | |
| 910 Drawn from Operating Allowances | 12 | | | | | |
| 920 Drawn from Operating Reserves | 13 | | | 41,100 | 1,258 | |
| 930 Contributed from Operating Functions | 14 | | | | | |
| 940 Contributed from Capital Sources | 15 | | | 245,364 | | |
| 960 Gross Recoveries fm Operating Functions | 16 | | | | | |
| 990 Other | 17 | | | 325,067 | | |
| **TOTAL FUNCTION OPERATING REVENUES** (To FS3-COL. 1) | 18 | | 9,205 | 611,531 | 560,613 | 56,285 |
| **BUDGETED OPERATING REVENUES** | | | | | | |
| EXPENDITURES BY OBJECT: | | | | | | |
| 100 Salaries, Wages and Benefits | 19 | | 63,129 | 230,672 | 220,358 | 14,655 |
| 200 Contracted and General Services | 20 | 151,078 | 41,067 | 82,496 | 36,919 | 784 |
| 300 Purchases from Other Governments | 21 | | | | | |
| 500 Materials, Goods, Supplies and Utilities | 22 | | 6,834 | 121,664 | 546,185 | 8,459 |
| 7X0 Grants to Government | 23 | | | | | |
| 761 Contributed to Other Operating Functions | 24 | | | | | |
| 762 Contributed to Capital Programs | 15 | | | 392,995 | 342,538 | |
| 763 Added to Function Operating Allowances | 26 | | | | | |
| 764 Added to Function Operating Reserves | 27 | | | | 54,277 | |
| 765 Contributed to Own Municipal Agencies | 28 | | | | | |
| 770 Grants to Individuals and Organizations | 29 | | | | | |
| 810 Bank Charges & Short-Term Interest | 30 | | | | | |
| 820 Long-Term Debt Charges | 31 | | | | | |
| 830 Debenture Debt Charges | 32 | | | | 1,019,600 | 99,105 |
| 960 Gross Recoveries to Operating Functions | 33 | | | | | |
| 990 Other Transactions, Discounts, Adjustments | 34 | | | | | |
| **TOTAL FUNCTION OPERATING EXPENDITURES** (To FS3-COL. 2) | 35 | 151,078 | 111,030 | 827,827 | 2,219,877 | 123,003 |
| **BUDGETED OPERATING EXPENDITURES** | | | | | | |
| NET FUNCTION OPERATING COST (To FS3-COL. 3) | 36 | 151,078 | 101,825 | 216,296 | 1,659,264 | 66,718 |
| NET FUNCTION OPERATING GAIN (To FS3 COL. 4) | 37 | | | | | |
| **BUDGETED OPERATING GAIN** | | | | | | |
| **BUDGETED OPERATING COST** | | | | | | |

**Notes:** 1 One column to be completed for each operating function (except County School) reported on audited statement page 3 Combined Operating Revenues and Expenditures.

2 The following item values **must** agree with page 3:
(a) Total Function Operating Revenues,
(b) Total Function Operating Expenditures,
(c) Net Function Operating Cost or
(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1986

FR 19

| ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS | | (41) | (42) | (43) | (51) | (53) |
|---|---|---|---|---|---|---|
| **REVENUES BY TYPE:** | | | | | | |
| 100/200 Special Municipal Levies | 1 | 17,450 | 17,108 | | | |
| 300 Sales to Other Governments | 2 | | 3,333 | | | |
| 400 Sales of Goods and Services | 3 | 1,399,738 | 115,044 | | 61,396 | |
| 520 Professional & Other Licenses & Permits | 4 | | | | | |
| 530 Municipal By-Law Fines Issued | 5 | | | | | |
| 550 Return on Investments held for Function | 6 | | | | | |
| 560 Rental Revenues | 7 | | | | | |
| 590 Other Revenues from Own Sources | 8 | 11,500 | | | | |
| 830 Federal Conditional Grants | 9 | | | | | |
| 840 Provincial Conditional Grants | 10 | 18,784 | 9,320 | | 192,047 | |
| 850 Local Government Conditional Grants | 11 | | | | | |
| 910 Drawn from Operating Allowances | 12 | | | | | |
| 920 Drawn from Operating Reserves | 13 | | 77,908 | | | |
| 930 Contributed from Operating Functions | 14 | 73,800 | | | | |
| 940 Contributed from Capital Sources | 15 | | | | | |
| 960 Gross Recoveries fm Operating Functions | 16 | | | | | |
| 990 Other | 17 | | | | | |
| **TOTAL FUNCTION OPERATING REVENUES** (To FS3-COL. 1) | 18 | 1,521,272 | 222,713 | --- | 253,443 | --- |
| **BUDGETED OPERATING REVENUES** | | | | | | |
| **EXPENDITURES BY OBJECT:** | | | | | | |
| 100 Salaries, Wages and Benefits | 19 | 139,539 | 65,439 | 9,725 | 154,571 | |
| 200 Contracted and General Services | 20 | 196,877 | 810 | 201,940 | 107,847 | |
| 300 Purchases from Other Governments | 21 | | | 50,952 | | |
| 500 Materials, Goods, Supplies and Utilities | 22 | 1,070,888 | 26,932 | 8,308 | 10,779 | |
| 7X0 Grants to ..... Government | 23 | | | | | |
| 761 Contributed to Other Operating Functions | 24 | 17,500 | | | | |
| 762 Contributed to Capital Programs | 25 | | | | | |
| 763 Added to Function Operating Allowances | 26 | | | | | |
| 764 Added to Function Operating Reserves | 27 | | 20,144 | | | |
| 765 Contributed to Own Municipal Agencies | 28 | | | | | |
| 770 Grants to Individuals and Organizations | 29 | | | | 81,002 | |
| 810 Bank Charges & Short-Term Interest | 30 | | | | | |
| 820 Long-Term Debt Charges | 31 | | | | | |
| 830 Debenture Debt Charges | 32 | 66,638 | 43,393 | | | |
| 960 Gross Recoveries to Operating Functions | 33 | | | | | |
| 990 Other Transactions, Discounts, Adjustments | 34 | 4,359 | | | | |
| **TOTAL FUNCTION OPERATING EXPENDITURES** (To FS3-COL. 2) | 35 | 1,495,801 | 156,718 | 270,925 | 354,199 | --- |
| **BUDGETED OPERATING EXPENDITURES** | | | | | | |
| NET FUNCTION OPERATING COST (To FS3-COL. 3) | 36 | --- | --- | 270,925 | 100,756 | --- |
| NET FUNCTION OPERATING GAIN (To FS3-COL. 4) | 37 | 25,471 | 65,995 | --- | --- | --- |
| **BUDGETED OPERATING GAIN** | | | | | | |
| **BUDGETED OPERATING COST** | | | | | | |

**Notes:** 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3. Combined Operating Revenues and Expenditures.

2 The following item values **must** agree with page 3:

(a) Total Function Operating Revenues.

(b) Total Function Operating Expenditures.

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

FR 19

For the Year Ended December 31, 1986

| ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS | 56 | 61 | 66 | 69 | 71 |
|---|---|---|---|---|---|
| REVENUES BY TYPE: | | | | | |
| 100/200 Special Municipal Levies | | | | | |
| 300 Sales to Other Governments | | | | | |
| 400 Sales of Goods and Services | 4,708 | 4,481 | | | |
| 520 Professional & Other Licenses & Permits | | 97,155 | | | |
| 530 Municipal By-Law Fines Issued | | | | | |
| 550 Return on Investments held for Function | | | | | |
| 560 Rental Revenues | | 1,838 | | 40,800 | |
| 590 Other Revenues from Own Sources | | | | | |
| 830 Federal Conditional Grants | | | | | |
| 840 Provincial Conditional Grants | | | | | |
| 850 Local Government Conditional Grants | | | | | |
| 910 Drawn from Operating Allowances | | | | | |
| 920 Drawn from Operating Reserves | | | | | |
| 930 Contributed from Operating Functions | | | | | |
| 940 Contributed from Capital Sources | | | | | |
| 960 Gross Recoveries fm Operating Functions | | | | | |
| 990 Other | | 500 | | | |
| **TOTAL FUNCTION OPERATING REVENUES** (To FS3-COL. 1) | 4,708 | 103,974 | | 40,800 | --- |
| **BUDGETED OPERATING REVENUES** | | | | | |
| EXPENDITURES BY OBJECT: | | | | | |
| 100 Salaries, Wages and Benefits | 2,532 | 74,190 | | 234 | |
| 200 Contracted and General Services | 142 | 63,249 | | 4,169 | 8,322 |
| 300 Purchases from Other Governments | | | | | |
| 500 Materials, Goods, Supplies and Utilities | 2,800 | 1,449 | | 2,852 | |
| 7X0 Grants to Government | | | | | |
| 761 Contributed to Other Operating Functions | | | | | |
| 762 Contributed to Capital Programs | 6,224 | 79,994 | | 3,552 | |
| 763 Added to Function Operating Allowances | | | | | |
| 764 Added to Function Operating Reserves | | | | | |
| 765 Contributed to Own Municipal Agencies | | | | | 2,163 |
| 770 Grants to Individuals and Organizations | | | | | |
| 810 Bank Charges & Short-Term Interest | | | | | |
| 820 Long-Term Debt Charges | | | | | |
| 830 Debenture Debt Charges | | | | | |
| 960 Gross Recoveries to Operating Functions | | | | | |
| 990 Other Transactions, Discounts, Adjustments | | | | | |
| **TOTAL FUNCTION OPERATING EXPENDITURES** (To FS3-COL. 2) | 11,698 | 218,882 | | 10,807 | 10,485 |
| **BUDGETED OPERATING EXPENDITURES** | | | | | |
| NET FUNCTION OPERATING COST (To FS3 COL. 3) | 6,990 | 114,908 | | | 10,485 |
| NET FUNCTION OPERATING GAIN (To FS3 COL. 4) | | | | 29,993 | |
| **BUDGETED OPERATING GAIN** | | | | | |
| **BUDGETED OPERATING COST** | | | | | |

**Notes:** 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3. Combined Operating Revenues and Expenditures

2 The following item values **must** agree with page 3:
(a) Total Function Operating Revenues,
(b) Total Function Operating Expenditures,
(c) Net Function Operating Cost or
(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

## OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES BY OBJECT

For the Year Ended December 31, 1986

FR19

| ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS | | (72) | (74) | (97) | | |
|---|---|---|---|---|---|---|
| **REVENUES BY TYPE:** | | | | | | |
| 100/200 Special Municipal Levies | 1 | | | | | |
| 300 Sales to Other Governments | 2 | | | | | |
| 400 Sales of Goods and Services | 3 | 428,336 | | | | |
| 520 Professional & Other Licenses & Permits | 4 | | | | | |
| 530 Municipal By-Law Fines Issued | 5 | | | | | |
| 550 Return on Investments held for Function | 6 | | | | | |
| 560 Rental Revenues | 7 | 14,798 | 36,497 | | | |
| 590 Other Revenues from Own Sources | 8 | | | | | |
| 830 Federal Conditional Grants | 9 | | | | | |
| 840 Provincial Conditional Grants | 10 | 135,025 | 72,536 | | | |
| 850 Local Government Conditional Grants | 11 | | | | | |
| 910 Drawn from Operating Allowances | 12 | | | | | |
| 920 Drawn from Operating Reserves | 13 | | | 298,868 | | |
| 930 Contributed from Operating Functions | 14 | | | | | |
| 940 Contributed from Capital Sources | 15 | | | | | |
| 960 Gross Recoveries fm Operating Functions | 16 | | | | | |
| 990 Other | 17 | | | | | |
| **TOTAL FUNCTION OPERATING REVENUES** (To FS3-COL. 1) | 18 | 578,159 | 109,033 | 298,868 | | |
| **BUDGETED OPERATING REVENUES** | | | | | | |
| **EXPENDITURES BY OBJECT:** | | | | | | |
| 100 Salaries, Wages and Benefits | 19 | 1,101,864 | 91,365 | | | |
| 200 Contracted and General Services | 20 | 176,817 | 11,531 | | | |
| 300 Purchases from Other Governments | 21 | | | | | |
| 500 Materials, Goods, Supplies and Utilities | 22 | 396,268 | 73,491 | | | |
| 7X0 Grants to Government | 23 | | | | | |
| 761 Contributed to Other Operating Functions | 24 | | | | | |
| 762 Contributed to Capital Programs | 25 | 112,877 | | | | |
| 763 Added to Function Operating Allowances | 26 | | | | | |
| 764 Added to Function Operating Reserves | 27 | 899 | | 380,268 | | |
| 765 Contributed to Own Municipal Agencies | 28 | | 159,300 | | | |
| 770 Grants to Individuals and Organizations | 29 | 7,643 | | | | |
| 810 Bank Charges & Short-Term Interest | 30 | | | | | |
| 820 Long-Term Debt Charges | 31 | | | | | |
| 830 Debenture Debt Charges | 32 | 232,149 | 214,889 | | | |
| 960 Gross Recoveries to Operating Functions | 33 | | | | | |
| 990 Other Transactions, Discounts, Adjustments | 34 | | | | | |
| **TOTAL FUNCTION OPERATING EXPENDITURES** (To FS3-COL. 2) | 35 | 2,028,517 | 550,576 | 380,268 | | |
| **BUDGETED OPERATING EXPENDITURES** | | | | | | |
| NET FUNCTION OPERATING COST (To FS3 COL 3) | 36 | 1,450,358 | 441,543 | 81,400 | | |
| NET FUNCTION OPERATING GAIN (To FS3 COL 4) | 37 | | | | | |
| **BUDGETED OPERATING GAIN** | | | | | | |
| **BUDGETED OPERATING COST** | | | | | | |

**Notes:** 1 One column to be completed for each operating function (except 'County School') reported on audited statement page 3. Combined Operating Revenues and Expenditures.

2 The following item values **must** agree with page 3

(a) Total Function Operating Revenues.

(b) Total Function Operating Expenditures.

(c) Net Function Operating Cost or

(d) Net Function Operating Gain

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

FR19A

## OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES OBJECT

For the Year Ended December 31, 1986

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | GRAND TOTAL (99) |
|---|---|---|
| REVENUES BY TYPE: | | |
| 100/200 Special Municipal Levies | 1 | 228,329 |
| 300 Sales to Other Governments | 2 | 3,333 |
| 400 Sales of Goods and Services | 3 | 2,023,617 |
| 520 Professional & Other Licenses & Permits | 4 | 100,497 |
| 530 Municipal By-Law Fines Issued | 5 | 49,399 |
| 550 Return on Investments held for Function | 6 | |
| 560 Rental Revenues | 7 | 167,178 |
| 590 Other Revenues from Own Sources | 8 | 33,246 |
| 830 Federal Conditional Grants | 9 | 1,481 |
| 840 Provincial Conditional Grants | 10 | 1,064,937 |
| 850 Local Government Conditional Grants | 11 | |
| 910 Drawn from Operating Allowances | 12 | |
| 920 Drawn from Operating Reserves | 13 | 419,134 |
| 930 Contributed from Operating Functions | 14 | 73,800 |
| 940 Contributed from Capital Sources | 15 | 245,364 |
| 960 Gross Recoveries fm Operating Functions | 16 | |
| 990 Other | 17 | 638,763 |
| **TOTAL FUNCTION OPERATING REVENUES** | 18 | 5,049,078 |
| **BUDGETED OPERATING REVENUES** | | |
| EXPENDITURES BY OBJECT: | | |
| 100 Salaries, Wages and Benefits | 19 | 3,219,058 |
| 200 Contracted and General Services | 20 | 1,602,151 |
| 300 Purchases from Other Governments | 21 | 647,010 |
| 500 Materials, Goods, Supplies and Utilities | 22 | 2,395,720 |
| 7X0 Grants to Government | 23 | |
| 761 Contributed to Other Operating Functions | 24 | 17,500 |
| 762 Contributed to Capital Programs | 25 | 1,134,684 |
| 763 Added to Function Operating Allowances | 26 | |
| 764 Added to Function Operating Reserves | 27 | 525,662 |
| 765 Contributed to Own Municipal Agencies | 28 | 159,300 |
| 770 Grants to Individuals and Organizations | 29 | 102,408 |
| 810 Bank Charges & Short-Term Interest | 30 | 8 |
| 820 Long-Term Debt Charges | 31 | |
| 830 Debenture Debt Charges | 32 | 1,890,164 |
| 960 Gross Recoveries to Operating Functions | 33 | |
| 990 Other Transactions, Discounts, Adjustments | 34 | 17,210 |
| **TOTAL FUNCTION OPERATING EXPENDITURES** | 35 | 11,710,875 |
| **BUDGETED OPERATING EXPENDITURES** | | |
| NET FUNCTION OPERATING COST | 36 | 6,661,797 |
| NET FUNCTION OPERATING GAIN | 37 | |
| **BUDGETED OPERATING GAIN** | | |
| **BUDGETED OPERATING COST** | | |

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

## CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1986

FR20

| ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS | (32) | (41) | (42) | (43) | (51) |
|---|---|---|---|---|---|
| CAPITAL FINANCES ACQUIRED: | | | | | |
| XXX Preceding Year Unexpended Funds Balance | | | | | |
| 100/200 Special Municipal Levies | | | | | |
| 310 Debentures, Bonds and Mortgages Issued | | | | | |
| 322 Long-Term Borrowed & New Capital Leases | | | | | |
| 550 Return on Investments held for Function | | | | | |
| 570 Insurance Proceeds | | | | | |
| 590 Other Revenues from Own Sources | | | | | |
| 6X0 Sale of Fixed Assets | | | | | |
| 830 Federal Capital Grants | | | | | |
| 840 Provincial Capital Grants | 1,223,700 | | | | |
| 850 Local Government Capital Grants | | | | | |
| 86X From Own Municipality Boards or Agencies | | | | | |
| 910 Drawn from Function Capital Allowances | | | | | |
| 920 Drawn from Function Capital Reserves | 693,134 | | | | |
| 930 Contributed from Operating Functions | 342,538 | | | | |
| 940 Contributed from Other Capital Functions | | | | | |
| 970 Developers' Agreements and Levies | | | | | |
| 990 Other | | | | | |
| **TOTAL OF FUNDED CAPITAL AVAILABLE** (To FS4-COL 1) | 2,259,372 | | | | |
| **BUDGETED FUNDED CAPITAL** | | | | | |
| OVEREXPENDITURES TO BE PROVIDED BY | | | | | |
| 100/200 Future Property Levies | | | | | |
| 3XX Borrowing Approved but not Received | | | | | |
| 915 Future Contributions from Operations | | | | | |
| 990 Other (Specify) | | | | | |
| TOTAL OVEREXPENDITURES AT YEAR END (To FS4-COL 2) | | | | | |
| **GRAND TOTAL CAPITAL FINANCING** | 2,259,372 | --- | --- | --- | --- |
| **BUDGETED TOTAL CAPITAL FINANCING** | | | | | |
| CAPITAL FINANCES APPLIED: | | | | | |
| XXX Prior Year's Overexpenditures Balance | | | | | |
| 490 Other Assets Acquired | | | | | |
| 610 Engineering Structures Additions | 1,441,013 | | | | |
| 620 Buildings Fixed Assets Additions | | | | | |
| 630 Machines, Equipment Additions | | | | | |
| 640 Land acquired for Government Use | | | | | |
| 650 Vehicle Additions | | | | | |
| 7X0 Grants to Government | | | | | |
| 761 Contributed to Operating Functions | | | | | |
| 762 Contributed to Other Capital Functions | | | | | |
| 763 Additions to Function Capital Allowances | | | | | |
| 764 Additions to Function Capital Reserves | 818,359 | | | | |
| 765 Contributed to Own Municipality Agencies | | | | | |
| 770 Grants to Individuals and Organizations | | | | | |
| 990 Other Transactions and Adjustments | | | | | |
| TOTAL CAPITAL FUNDS APPLIED (To FS4-COL 3) | 2,259,372 | --- | --- | --- | --- |
| **BUDGETED CAPITAL APPLICATIONS** | | | | | |
| **UNEXPENDED CAPITAL BALANCE AT YEAR END** (To FS4-COL 4) | --- | --- | --- | --- | --- |
| **GRAND TOTAL CAPITAL FINANCING** | 2,259,372 | --- | --- | --- | --- |
| **BUDGETED TOTAL CAPITAL FINANCING** | | | | | |

**Notes:** 1 One column to be completed for each function reported on audited statement page 4 Combined Capital Financing Acquired and Applied (except amounts for School Capital)

2 The following item values **must** agree with page 4

(a) Total of Funded Capital Acquired

(b) Total Overexpenditures at Year End

(c) Total Capital Funds Expended

(d) Unexpended Capital Balance at Year End

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

## CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1986

FR20

| ITEM DESCRIPTIONS \ FUNCTION DESCRIPTIONS | 56 | 61 | 66 | 69 | 72 |
|---|---|---|---|---|---|
| CAPITAL FINANCES ACQUIRED: | | | | | |
| XXX Preceding Year Unexpended Funds Bal'ce. | | | | | |
| 100/200 Special Municipal Levies | | | | | |
| 310 Debentures, Bonds and Mortgages Issued | | | | | |
| 322 Long-Term Borrowed & New Capital Leases | | | | | |
| 550 Return on Investments held for Function | | | | | |
| 570 Insurance Proceeds | | | | | |
| 590 Other Revenues from Own Sources | | | | | |
| 6X0 Sale of Fixed Assets | | | 1,650 | | |
| 830 Federal Capital Grants | | | | | |
| 840 Provincial Capital Grants | | | | | 60,500 |
| 850 Local Government Capital Grants | | | | | |
| 86X From Own Municipality Boards or Agencies | | | | | |
| 910 Drawn from Function Capital Allowances | | | | | |
| 920 Drawn from Function Capital Reserves | | | | | 39,135 |
| 930 Contributed from Operating Functions | 6,224 | 79,994 | 2,703 | 849 | 112,878 |
| 940 Contributed from Other Capital Functions | | | | | |
| 970 Developers' Agreements and Levies | | | | | |
| 990 Other | | | | | |
| TOTAL OF FUNDED CAPITAL AVAILABLE (To FS4-COL. 1) | 6,224 | 79,994 | 4,353 | 849 | 212,513 |
| BUDGETED FUNDED CAPITAL | | | | | |
| OVEREXPENDITURES TO BE PROVIDED BY: | | | | | |
| 100 200 Future Property Levies | | | | | |
| 3XX Borrowing Approved but not Received | | | | | |
| 915 Future Contributions from Operations | | | | | |
| 990 Other (Specify) | | | | | |
| TOTAL OVEREXPENDITURES AT YEAR END (To FS4-COL. 2) | --- | --- | --- | --- | --- |
| GRAND TOTAL CAPITAL FINANCING | 6,224 | 79,994 | 4,353 | 849 | 212,513 |
| BUDGETED TOTAL CAPITAL FINANCING | | | | | |
| CAPITAL FINANCES APPLIED: | | | | | |
| XXX Prior Year's Overexpenditures Balance | | | | | |
| 490 Other Assets Acquired | | | | | |
| 610 Engineering Structures Additions | | | | | |
| 620 Buildings Fixed Assets Additions | | | | | 85,244 |
| 630 Machines, Equipment Additions | | | | | 28,576 |
| 640 Land acquired for Government Use | 4,224 | 27,840 | | | 25,881 |
| 650 Vehicle Additions | | | | | |
| 7X0 Grants to Government | | | | | |
| 761 Contributed to Operating Functions | | | | | |
| 762 Contributed to Other Capital Functions | | | | | |
| 763 Additions to Function Capital Allowances | | | | | |
| 764 Additions to Function Capital Reserves | 2,000 | 52,154 | 4,353 | 849 | 72,812 |
| 765 Contributed to Own Municipality Agencies | | | | | |
| 770 Grants to Individuals and Organizations | | | | | |
| 990 Other Transactions and Adjustments | | | | | |
| TOTAL CAPITAL FUNDS APPLIED (To FS4-COL. 3) | 6,224 | 79,994 | 4,353 | 849 | 212,513 |
| BUDGETED CAPITAL APPLICATIONS | | | | | |
| UNEXPENDED CAPITAL BALANCE AT YEAR END (To FS4-COL. 4) | --- | --- | --- | --- | --- |
| GRAND TOTAL CAPITAL FINANCING | 6,224 | 79,994 | 4,353 | 849 | 212,513 |
| BUDGETED TOTAL CAPITAL FINANCING | | | | | |

**Notes:** 1 One column to be completed for each function reported on audited statement page 4 Combined Capital Financing Acquired and Applied (except amounts for School Capital)

2 The following item values **must** agree with page 4

(a) Total of Funded Capital Acquired.

(b) Total Overexpenditures at Year End.

(c) Total Capital Funds Expended.

(d) Unexpended Capital Balance at Year End.

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

FR20A

## CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED

By Type and Object for the Year Ended December 31, 1986

| ITEM DESCRIPTIONS / FUNCTION DESCRIPTIONS | | GRAND TOTAL (99) |
|---|---|---|
| **CAPITAL FINANCES ACQUIRED** | | |
| XXX Preceding Year Unexpended Funds Balance | 1 | |
| 100/200 Special Municipal Levies | 2 | |
| 310 Debentures, Bonds and Mortgages Issued | 3 | |
| 322 Long-Term Borrowed & New Capital Leases | 4 | |
| 550 Return on Investments held for Function | 5 | |
| 570 Insurance Proceeds | 6 | |
| 590 Other Revenues from Own Sources | 7 | |
| 6X0 Sale of Fixed Assets | 8 | 1,650 |
| 830 Federal Capital Grants | 9 | |
| 840 Provincial Capital Grants | 10 | 1,284,201 |
| 850 Local Government Capital Grants | 11 | |
| 86X From Own Municipality Boards or Agencies | 12 | |
| 910 Drawn from Function Capital Allowances | 13 | |
| 920 Drawn from Function Capital Reserves | 14 | 1,057,942 |
| 930 Contributed from Operating Functions | 15 | 1,134,684 |
| 940 Contributed from Other Capital Functions | 16 | |
| 970 Developers' Agreements and Levies | 17 | |
| 990 Other | 18 | |
| **TOTAL OF FUNDED CAPITAL AVAILABLE** | 19 | 3,478,477 |
| **BUDGETED FUNDED CAPITAL** | | |
| **OVEREXPENDITURES TO BE PROVIDED BY** | | |
| 100 200 Future Property Levies | 20 | |
| 3XX Borrowing Approved but not Received | 21 | |
| 915 Future Contributions from Operations | 22 | |
| 990 Other (Specify) | 23 | |
| TOTAL OVEREXPENDITURES AT YEAR END | 24 | |
| **GRAND TOTAL CAPITAL FINANCING** | 25 | |
| **BUDGETED TOTAL CAPITAL FINANCING** | | |
| **CAPITAL FINANCES APPLIED** | | |
| XXX Prior Year's Overexpenditures Balance | 26 | |
| 490 Other Assets Acquired | 27 | |
| 610 Engineering Structures Additions | 28 | 1,441,013 |
| 620 Buildings Fixed Assets Additions | 29 | 98,592 |
| 630 Machines, Equipment Additions | 30 | 213,927 |
| 640 Land Acquired for Government Use | 31 | 57,945 |
| 650 Vehicle Additions | 32 | |
| 7X0 Grants to Government | 33 | |
| 761 Contributed to Operating Functions | 34 | 245,364 |
| 762 Contributed to Other Capital Functions | 35 | |
| 763 Additions to Function Capital Allowances | 36 | |
| 764 Additions to Function Capital Reserves | 37 | 1,421,636 |
| 765 Contributed to Own Municipality Agencies | 38 | |
| 770 Grants to Individuals and Organizations | 39 | |
| 990 Other Transactions and Adjustments | 40 | |
| TOTAL CAPITAL FUNDS APPLIED | 41 | 3,478,477 |
| **BUDGETED CAPITAL APPLICATIONS** | | |
| **UNEXPENDED CAPITAL BALANCE AT YEAR END** | 42 | --- |
| **GRAND TOTAL CAPITAL FINANCING** | 43 | |
| **BUDGETED TOTAL CAPITAL FINANCING** | | |

CITY OF FORT SASKATCHEWAN
MUNICIPALITY

FR20B

**STATEMENT OF UNEXPENDED/OVEREXPENDED CAPITAL FUNDS AS AT DECEMBER 31, 1986**

| PROJECT PARTICULARS | 1 CURRENT YEAR COSTS | 2 PRIOR YEAR'S OVEREXPENDITURES | 3 COSTS TO BE FINANCED (TOTAL 1 & 2) | FINANCING | | | | | | | 11 UNEXPENDED BALANCE AT YEAR END | 12 CODE | 13 OVEREXPENDED BALANCE AT YEAR END |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 4 PRIOR YEAR'S UNEXPENDED FUNDS | 5 DEBENTURES & LONG-TERM BORROWING | 6 GRANTS | 7 DRAWN FROM CAPITAL RESERVES | 8 CONTRIBUTED FROM OPERATING FUNC | 9 DEVELOPERS' AGREEMENTS AND LEVIES | 10 SALE OF ASSETS AND OTHER | | | |
| | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | |
| TOTAL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL | NIL |

**NOTE:**
CODE NO. Column number for type of financing making up unexpended or overexpended balance

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

**FINAL REPORT ON ASSESSMENTS AND VALUATIONS FOR 1986**

FR21

| ITEM DESCRIPTIONS | LAND ASSESSMENT | | BUILDINGS AND IMPROVEMENTS | | MACHINERY, EQUIPMENT AND ENGINEERING STRUCTURES SUBJECT TO S F P | TOTAL ASSESSMENT |
|---|---|---|---|---|---|---|
| | EXEMPT FROM SCHOOL FOUNDATION | SUBJECT TO SCHOOL FOUNDATION | EXEMPT FROM SCHOOL FOUNDATION | SUBJECT TO SCHOOL FOUNDATION | | |
| TAXABLE PROPERTY ASSESSMENTS | | | | | | |
| Commercial Properties | | 4,575,760 | | 13,117,790 | | 17,693,550 |
| Industrial Properties | | 6,406,240 | | 103,755,278 | 285,618,155 | 395,779,673 |
| Residential Properties | 50,565,863 | | 97,263,745 | | | 147,829,608 |
| Farming Properties | | 591,060 | | 93,090 | | 684,150 |
| TOTAL TAXABLE PROPERTY ASSESSMENTS | 50,565,863 | 11,573,060 | 97,263,745 | 116,966,158 | 285,618,155 | 561,986,981 |
| OTHER TAXABLE ASSESSMENTS | | | | | | |
| Railway Rights of Way | | | | | 119,820 | 119,820 |
| Pipe Lines | | | | | 5,143,630 | 5,143,630 |
| Electrical Power Services | | | | | 4,650,120 | 4,650,120 |
| Cable T V Systems | | | | | 273,110 | 273,110 |
| Sec 25 Municipal Tax Act | | | | | | |
| TOTAL OTHER TAXABLE ASSESSMENTS | | | | | 10,186,680 | 10,186,680 |
| GOVERNMENT PROPERTIES | | | | | | |
| Municipal Electrical System | | | | | | |
| Municipal Gas System | | | | | | |
| Municipal Telephone System | | | | | | |
| Municipal Rental Properties | | | | | | |
| Leased Grazing and Tax Recovery Lands | | | | | | |
| TOTAL MUNICIPAL ASSESSMENTS | | | | | | 572,173,661 |
| Alberta Government Telephones | | 52,450 | | 309,330 | 3,586,280 | 3,948,060 |
| Alberta Liquor Control Board | | --- | | --- | | --- |
| Other Provincial for Grants-in-Lieu | 16,480 | 573,340 | 30,460 | 6,294,300 | | 6,914,580 |
| Alberta Housing Corporation | | 55,860 | | | | 55,860 |
| Seniors Self Contained Units | 47,390 | | 637,560 | | | 684,950 |
| TOTAL PROVINCIAL ASSESSMENTS | 63,870 | 681,650 | 668,020 | 6,603,630 | 3,586,280 | 11,603,450 |
| FEDERAL GOVERNMENT ASSESSMENTS | | 39,110 | | 167,770 | | 206,880 |
| **GRAND TOTAL ASSESSMENTS** | 50,629,733 | 12,293,820 | 97,931,765 | 123,737,558 | 299,391,115 | 583,983,991 |

Year Last General Assessment became effective for taxation purposes Land 19 86 Improvements 19 86

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

**SUMMARY TABLE OF COMPARATIVE MILL RATES**

For The Year Ended December 31, 1986

F R 2 2

| | PRECEDING YEAR 1985 | | | | | | | | CURRENT YEAR 1986 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | PSS | SSS | PSS | SSS | PSS | SSS | PSS | SSS | 1 PSS | SSS | 2 PSS | SSS | 5 PSS | SSS | 6 PSS | SSS |
| | SINGLE FAMILY RESIDENTIAL | | MULTI-FAMILY RESIDENTIAL (2) | | NON-RESIDENTIAL | | ELECTRIC POWER AND PIPE LINE | | SINGLE FAMILY RESIDENTIAL | | MULTI-FAMILY RESIDENTIAL (2) | | NON-RESIDENTIAL | | ELECTRIC POWER AND PIPE LINE | |
| MUNICIPAL MILLS | | | | | | | | | | | | | | | | |
| Operating Special Levies | | | | | | | | | | | | | | | | |
| Capital Special Levies | | | | | | | | | | | | | | | | |
| Other Municipal Services | | | | | | | | | | | | | | | | |
| TOTAL MUNICIPAL MILLS 4 | 12.80 | 12.80 | 12.80 | 12.80 | 12.80 | 12.80 | 12.80 | 12.80 | 9.63 | 9.63 | 9.63 | 9.63 | 9.63 | 9.63 | 9.63 | 9.63 |
| EDUCATION MILLS | | | | | | | | | | | | | | | | |
| School Foundation Program | | | | | 7.86 | 7.86 | 7.86 | 7.86 | | | | | 4.38 | 4.38 | 4.38 | 4.38 |
| School Boards Representative (1) | 16.11 | 13.62 | 16.11 | 13.62 | 16.11 | 13.62 | 16.11 | 13.62 | 10.80 | 11.55 | 10.80 | 11.55 | 10.80 | 11.55 | 10.80 | 11.55 |
| TOTAL EDUCATION MILLS | 16.11 | 13.62 | 16.11 | 13.62 | 23.97 | 21.48 | 23.97 | 21.48 | 10.80 | 11.55 | 10.80 | 11.55 | 15.18 | 15.93 | 15.18 | 15.93 |
| OTHER REQUISITION MILLS 11 | | | | | | | | | | | | | | | | |
| **TOTAL REPRESENTATIVE MILL RATES** | 28.91 | 26.42 | 28.91 | 26.42 | 36.77 | 34.28 | 36.77 | 34.28 | 20.43 | 21.18 | 20.43 | 21.18 | 24.81 | 25.56 | 24.81 | 25.56 |

(1)

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Public School Board | 16.11 | 16.11 | 16.11 | 16.11 | 10.80 | 10.80 | 10.80 | 10.80 |
| Separate School Board | 13.62 | 13.62 | 13.62 | 13.62 | 11.55 | 11.55 | 11.55 | 11.55 |

(2) Rural Municipalities may use this column for farm land mill rates if they differ from single family residential.

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

**PAYMENT TO COUNCILLORS FOR MUNICIPAL PURPOSES 1986**

FR23

| DIVISION OR WARD (IF APPLICABLE) | NAME | 1 SALARIES OR FEES | 2 MILEAGE AND SUBSISTENCE | 3 TOTAL |
|---|---|---|---|---|
| Mayor, Reeve or Chairman: | | | | |
| | ABDURAHMAN, MURIEL R. | 8,354 | 125 | 8,479 |
| | ALDERSON, PRYCE G. | 16,905 | 2,141 | 19,046 |
| Members of Council: | | | | |
| | ALDERSON, PRYCE | 2,993 | | 2,993 |
| | ALLEN, ROBERT | 6,768 | 823 | 7,591 |
| | LEE, GERALD | 6,768 | 1,153 | 7,921 |
| | PETROSKI, DAVID | 6,768 | 1,251 | 8,019 |
| | YOUNG, ROBERT | 6,768 | | 6,768 |
| | CLARKE, DAVE | 6,768 | 1,123 | 7,891 |
| | BENAY, MARALYN | 1,247 | 629 | 1,876 |
| | SMART, ROXANNE | 1,247 | 40 | 1,287 |
| | GRAY, DON | 1,247 | 200 | 1,447 |
| | HODGINS, KEN | 1,247 | 40 | 1,287 |
| | THATE, GARRY | 1,247 | 40 | 1,287 |
| | WILSON, PHIL | 1,247 | 40 | 1,287 |
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| TOTAL | 1 | 69,574 | 7,605 | 77,179 |

FR24

**SUMMARY MUNICIPAL STATISTICS AT DECEMBER 31, 1986**

| PERSONNEL: | FULL TIME |
|---|---|
| 1 Appointed Office Staff | 2 |
| 2 Public Works Staff | 14 |
| 3 Other People on Payroll | 64 |

| PERSONNEL: | PART TIME |
|---|---|
| 1 Appointed Office Staff | -- |
| 2 Public Works Staff | 3 |
| 3 Other People on Payroll | 48 |

| | |
|---|---|
| TOTAL STAFF ON PAYROLL | 131 |
| Population | 12,474 |
| Total Area of Municipality | 3237.5 ha. |
| Length of all open roads maintained | 174.6 km. |

| | | |
|---|---|---|
| Water Mains Length | | 631 km |
| Number of Fire Hydrants | | 224 |
| Sanitary Sewer Mains Length | | 61.6 km |
| Storm Sewer Mains Length | | 38.3 km |
| Number of Parcels | — Taxable Properties | 3,553 |
| | — Exempt Properties | 218 |
| | — Total Parcels | 3,771 |
| Summer Villages: Number of Residences | | NIL |

Surety Bond No. UNDER BLANKET POLICY - A.U.M.A.

by

Fire, Theft and Liability Insurance

by

**MUNICIPAL TREASURER'S REPORT**

The information contained in the supporting schedules and reports is as shown by the books and records of THE CITY OF FORT SASKATCHEWAN or is from my own observations and valuations or is from other appointed or elected officials of this municipality. To the best of my knowledge the schedules and reports present fairly the information requested, and agree with the audited statements where specifically required.

Dated April 21, 1987 Municipal Treasurer

CITY OF FORT SASKATCHEWAN

MUNICIPALITY

## ANALYSIS OF DEBENTURE, BOND AND MORTGAGE DEBT

as at December 31, 1986

FR25

| FUNCTIONS REPORTED | | DEBENTURE DEBT | | |
|---|---|---|---|---|
| | | 1 MUNICIPALITY'S SHARE | 2 OWNERS' (1) SHARE | 3 CURRENT YEAR END BALANCE |
| 31 Common Services and/or Equipment Pool | 1 | | | |
| 32 Roads, Streets, Walks, Lighting | 2 | 3,446,920 | 1,187,008 | 4,633,928 |
| 34 Public Transit Systems | 3 | | | |
| 37 Storm Sewers and Drainage | 4 | 637,737 | 166,169 | 803,906 |
| | 5 | | | |
| 41 Water Supply and Distribution | 6 | 314,693 | 151,062 | 465,755 |
| 42 Sanitary Sewage Service and Treatment | 7 | --- | 335,167 | 335,167 |
| | 8 | | | |
| | 9 | | | |
| 62 Community and/or Agricultural Services | 10 | | | |
| 66 Subdivision Land and Developments | 11 | | | |
| 67 Public Housing Operations | 12 | | | |
| 69 Land/Housing/Building Rentals and Other | 13 | | | |
| | 14 | | | |
| | 15 | | | |
| 91 Gas Production & Distribution | 16 | | | |
| 92 Electrical Production & Distribution | 17 | | | |
| 93 Telephone System | 18 | | | |
| | 19 | | | |
| 96 County School Functions | 20 | | | |
| 98 All Other Functions Debenture Debt | 21 | 3,965,948 | 95,538 | 4,061,486 |
| **GRAND TOTAL FUNCTIONS DEBENTURE DEBT** | 22 | 8,365,298 | 1,934,944 | 10,300,242 |

(1) If special frontage tax levied show Owners' Share Breakdown

## FUTURE DEBENTURE, BOND AND MORTGAGE DEBT CHARGES BY YEARS

FR26

| ANALYSIS BY YEARS | | MUNICIPAL | | (1) SCHOOL | |
|---|---|---|---|---|---|
| | | 1 PRINCIPAL | 2 INTEREST | 3 PRINCIPAL | 4 INTEREST |
| 1987 | 1 | 398,084 | 1,374,625 | | |
| 1988 | 2 | 483,027 | 1,300,733 | | |
| 1989 | 3 | 537,993 | 1,239,586 | | |
| 1990 | 4 | 595,697 | 1,170,882 | | |
| 1991 | 5 | 655,190 | 1,093,997 | | |
| 1992 to Maturity | 6 | 7,630,251 | 8,211,915 | | |
| **TOTAL** | 7 | 10,300,242 | 14,391,738 | NIL | NIL |

(1) To be completed by Counties and Town of Devon

## SOURCE OF DEBENTURES, BONDS & MORTGAGES OUTSTANDING (MUNICIPAL BORROWING ONLY)

as at December 31, 1986

FR27

| SOURCE OF BORROWINGS | | AMOUNTS |
|---|---|---|
| Alberta Municipal Financing Corporation | 1 | 10,259,315 |
| Province of Alberta | 2 | |
| Canada Mortgage and Housing Corporation | 3 | |
| Municipal Development and Loan Board | 4 | |
| Government of Canada | 5 | 40,927 |
| Alberta Mortgage and Housing Corporation (1) | 6 | |
| Alberta Opportunity Company | 7 | |
| Public Bond Issue | 8 | |
| United States Market | 9 | |
| European Market | 10 | |
| Mortgage Borrowing | 11 | |
| Other | 12 | |
| **TOTAL DEBENTURES, BONDS AND MORTGAGES (2)** | 13 | 10,300,242 |
| Long-Term Capitalized Leases | | --- |

(1) Do not include contingent liabilities

(2) Total must agree with FR11.4.51

NOTE: This form to be completed and returned directly to:

The Local Authorities Board
6th Floor, Pacific Plaza
10909 Jasper Avenue
EDMONTON, Alberta
T5J 3L9

**FINANCIAL/STATISTICAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 1986**

MUNICIPALITY NAME: CITY OF FORT SASKATCHEWAN

| | | |
|---|---|---|
| **FORM FS2, PAGE 2** | | |
| COLUMN 2, LINE 26 | TOTAL SHORT-TERM LOANS & OVERDRAFTS | $ --- |
| COLUMN 2, LINE 42 | TOTAL RESERVES FOR CAPITAL | $ 2,545,862 |
| **FORM FS3, PAGE 3** | | |
| COLUMN 1, LINE 61 | TOTAL GENERAL MUNICIPAL REVENUES | $ 7,133,660 |
| COLUMN 3, LINE 63 | NET DEFICIT FOR YEAR | $ --- |
| COLUMN 4, LINE 63 | NET SURPLUS FOR YEAR | $ 471,863 |
| **FORM FS5, PAGE 5** | | |
| COLUMN 2, LINE 10 | TOTAL TAXES & GRANTS-IN-LIEU | $ 14,164,178 |
| **FORM FR11, PAGE 12** | | |
| COLUMN 3, LINE 51 | REDUCTIONS IN DEBENTURES, BOND & MORTGAGE ISSUES | $ 347,661 |
| COLUMN 4, LINE 51 | DEBENTURES, BOND & MORTGAGE ISSUES | $ 10,300,242 |
| **FORM FR12, PAGE 17** | | |
| COLUMN 3, LINE 51 | REDUCTIONS IN LONG-TERM CAPITAL BORROWING & CAPITALIZED LEASES | $ --- |
| COLUMN 4, LINE 51 | LONG-TERM CAPITAL BORROWING & CAPITALIZED LEASES | $ --- |
| **FORM FR13, PAGE 18** | | |
| COLUMN 3, LINE 51 | REDUCTIONS IN LONG-TERM BORROWING FOR OPERATIONS | $ --- |
| COLUMN 4, LINE 51 | LONG-TERM BORROWING FOR OPERATIONS | $ --- |
| **FORM FR19A, PAGE 23** | | |
| LINE 1 | SPECIAL MUNICIPAL LEVIES | $ 228,329 |
| LINE 2 | SALES TO OTHER GOVERNMENTS | $ 3,333 |
| LINE 3 | SALES OF GOODS & SERVICES | $ 2,023,617 |
| LINE 4 | PROFESSIONAL & OTHER LICENSES & PERMITS | $ 100,497 |
| LINE 5 | MUNICIPAL BY-LAW FINES ISSUED | $ 49,399 |
| LINE 6 | RETURN ON INVESTMENTS | $ --- |
| LINE 7 | RENTAL REVENUES | $ 167,178 |
| LINE 8 | OTHER REVENUES FROM OWN SOURCES | $ 33,246 |
| LINE 17 | OTHER | $ 638,763 |
| LINE 25 | CONTRIBUTION TO CAPITAL PROGRAMS | $ 1,134,684 |
| LINE 30 | BANK CHARGES & SHORT-TERM INTEREST | $ 8 |
| LINE 31 | LONG-TERM DEBT CHARGES | $ --- |
| LINE 32 | DEBENTURE DEBT CHARGES | $ 1,890,164 |
| **FORM FR21, PAGE 27** | | |
| COLUMN 1, LINE 22 | LAND ASSESSMENT EXEMPT FROM S.F.P. | $ 50,629,733 |
| COLUMN 3, LINE 22 | BUILDINGS & IMPROVEMENTS EXEMPT FROM S.F.P. | $ 97,931,765 |
| | TOTAL ASSESSMENTS EXEMPT FROM S.F.P. | $ 148,561,498 |
| COLUMN 2, LINE 22 | LAND ASSESSMENT SUBJECT TO S.F.P. | $ 12,293,820 |
| COLUMN 4, LINE 22 | BUILDINGS & IMPROVEMENTS SUBJECT TO S.F.P. | $ 123,737,558 |
| COLUMN 5, LINE 22 | MACHINERY, EQUIPMENT, ENGINEERING STRUCTURES SUBJECT TO S.F.P. | $ 299,391,115 |
| | TOTAL ASSESSMENTS SUBJECT TO S.F.P. | $ 435,422,493 |
| COLUMN 6, LINE 22 | GRAND TOTAL ASSESSMENTS | $ 583,983,991 |

| | | PSS | SSS |
|---|---|---|---|
| **FORM FR22, PAGE 28** | | | |
| COLUMN 1/2, LINE 4 | MUNICIPAL MILL RATE - RESIDENTIAL | 9.63 | 9.63 |
| COLUMN 1/2, LINE 7 | EDUCATION MILL RATE - RESIDENTIAL | 10.80 | 11.55 |
| COLUMN 1/2, LINE 8 | OTHER MILL RATE - RESIDENTIAL | -- | -- |
| COLUMN 1/2, LINE 9 | TOTAL MILL RATE - RESIDENTIAL | $ 20.43 | 21.18 |
| COLUMN 5, LINE 4 | MUNICIPAL MILL RATE - NON-RESIDENTIAL | 9.63 | 9.63 |
| COLUMN 5, LINE 7 | EDUCATION MILL RATE - NON-RESIDENTIAL | 15.18 | 15.93 |
| COLUMN 5, LINE 8 | OTHER MILL RATE - NON-RESIDENTIAL | -- | -- |
| COLUMN 5, LINE 9 | TOTAL MILL RATE - NON-RESIDENTIAL | 24.81 | 25.56 |

| | | |
|---|---|---|
| **FORM FR24, PAGE 29** | | |
| COLUMN 1 | POPULATION | 12,474 |
| COLUMN 1, LINE 9 | TOTAL AREA OF MUNICIPALITY (HECTARES) | 3,237.5 |